

		FOR BHF USE					

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2016
STATE OF ILLINOIS
DEPARTMENT OF HEALTHCARE AND FAMILY SERVICES
FINANCIAL AND STATISTICAL REPORT (COST REPORT)
FOR LONG-TERM CARE FACILITIES
(FISCAL YEAR 2016)

IMPORTANT NOTICE
THIS AGENCY IS REQUESTING DISCLOSURE OF INFORMATION THAT IS NECESSARY TO ACCOMPLISH THE STATUTORY PURPOSE AS OUTLINED IN 210 ILCS 45/3-208. DISCLOSURE OF THIS INFORMATION IS MANDATORY. FAILURE TO PROVIDE ANY INFORMATION ON OR BEFORE THE DUE DATE WILL RESULT IN CESSATION OF PROGRAM PAYMENTS. THIS FORM HAS BEEN APPROVED BY THE FORMS MANAGEMENT CENTER.

I. IDPH License ID Number: <u>0053348</u>		II. CERTIFICATION BY AUTHORIZED FACILITY OFFICER																							
Facility Name: <u>Glen Saint Andrew Lvg Comm</u>		I have examined the contents of the accompanying report to the State of Illinois, for the period from <u>01/01/2016</u> to <u>12/31/2016</u> and certify to the best of my knowledge and belief that the said contents are true, accurate and complete statements in accordance with applicable instructions. Declaration of preparer (other than provider) is based on all information of which preparer has any knowledge. Intentional misrepresentation or falsification of any information in this cost report may be punishable by fine and/or imprisonment.																							
Address: <u>7000 N Newark Avenue</u> <u>Niles</u> <u>60714</u>																									
Number City Zip Code																									
County: <u>Cook</u>																									
Telephone Number: <u>(847) 647-8332</u> Fax # <u>(847) 647-7073</u>																									
HFS ID Number: _____		<table><tr><td rowspan="3">Officer or Administrator of Provider</td><td>(Signed) _____</td></tr><tr><td>(Type or Print Name) <u>Sidney Glenner</u></td></tr><tr><td>(Title) <u>President</u></td></tr><tr><td rowspan="4">Paid Preparer</td><td>(Signed) _____</td></tr><tr><td>(Print Name and Title) _____</td></tr><tr><td>(Firm Name & Address) <u>RSM US LLP</u> <u>One S. Wacker Drive, Suite 800, Chicago, IL 60606-4650.</u></td></tr><tr><td>(Telephone) <u>(312) 384-6000</u> Fax # <u>(312) 634-5518</u></td></tr></table>		Officer or Administrator of Provider	(Signed) _____	(Type or Print Name) <u>Sidney Glenner</u>	(Title) <u>President</u>	Paid Preparer	(Signed) _____	(Print Name and Title) _____	(Firm Name & Address) <u>RSM US LLP</u> <u>One S. Wacker Drive, Suite 800, Chicago, IL 60606-4650.</u>	(Telephone) <u>(312) 384-6000</u> Fax # <u>(312) 634-5518</u>													
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	(Telephone) <u>(312) 384-6000</u> Fax # <u>(312) 634-5518</u>																								
Date of Initial License for Current Owners: <u>12/08/2014</u>																									
Type of Ownership:																									
<table><tr><td>☐ VOLUNTARY, NON-PROFIT</td><td>☒ PROPRIETARY</td><td>☐ GOVERNMENTAL</td></tr><tr><td>☐ Charitable Corp.</td><td>☐ Individual</td><td>☐ State</td></tr><tr><td>☐ Trust</td><td>☐ Partnership</td><td>☐ County</td></tr><tr><td>IRS Exemption Code _____</td><td>☐ Corporation</td><td>☐ Other _____</td></tr><tr><td></td><td>☒ "Sub-S" Corp.</td><td>_____</td></tr><tr><td></td><td>☒ Limited Liability Co.</td><td>_____</td></tr><tr><td></td><td>☐ Trust</td><td>_____</td></tr><tr><td></td><td>☐ Other _____</td><td>_____</td></tr></table>		☐ VOLUNTARY, NON-PROFIT	☒ PROPRIETARY	☐ GOVERNMENTAL	☐ Charitable Corp.	☐ Individual	☐ State	☐ Trust	☐ Partnership	☐ County	IRS Exemption Code _____	☐ Corporation	☐ Other _____		☒ "Sub-S" Corp.	_____		☒ Limited Liability Co.	_____		☐ Trust	_____		☐ Other _____	_____
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	☒ Limited Liability Co.	_____																							
	☐ Trust	_____																							
	☐ Other _____	_____																							
In the event there are further questions about this report, please contact:		MAIL TO: BUREAU OF HEALTH FINANCE ILLINOIS DEPT OF HEALTHCARE AND FAMILY SERVICES 201 S. Grand Avenue East Springfield, IL 62763-0001 Phone # (217) 782-1630																							
Name: <u>Charles J. Fischer</u> Telephone Number: <u>(312) 634-4580</u>																									
Email Address: _____																									

Facility Name & ID Number Glen Saint Andrew Lvg Comm

0053348 Report Period Beginning: 01/01/2016 Ending: 12/31/2016

III. STATISTICAL DATA

A. Licensure/certification level(s) of care; enter number of beds/bed days, (must agree with license). Date of change in licensed beds 55 beds eff 01/30/15

	1	2	3	4	
	Beds at Beginning of Report Period	Licensure Level of Care	Beds at End of Report Period	Licensed Bed Days During Report Period	
1	<u>55</u>	Skilled (SNF)	<u>55</u>	<u>20,130</u>	1
2		Skilled Pediatric (SNF/PED)			2
3	<u>0</u>	Intermediate (ICF)	<u>0</u>	<u>0</u>	3
4		Intermediate/DD			4
5	<u>154</u>	Sheltered Care (SC)	<u>154</u>	<u>56,364</u>	5
6		ICF/DD 16 or Less			6
7	<u>209</u>	TOTALS	<u>209</u>	<u>76,494</u>	7

B. Census-For the entire report period.

	1	2	3	4	5	
	Level of Care	Patient Days by Level of Care and Primary Source of Payment				
		Medicaid Recipient	Private Pay	Other	Total	
8	SNF	<u>10,156</u>	<u>4,174</u>	<u>2,817</u>	<u>17,147</u>	8
9	SNF/PED					9
10	ICF	<u>0</u>	<u>0</u>	<u>0</u>		10
11	ICF/DD					11
12	SC	<u>26</u>	<u>47,548</u>	<u>0</u>	<u>47,574</u>	12
13	DD 16 OR LESS					13
14	TOTALS	<u>10,182</u>	<u>51,722</u>	<u>2,817</u>	<u>64,721</u>	14

C. Percent Occupancy. (Column 5, line 14 divided by total licensed bed days on line 7, column 4.) 84.61%

D. How many bed-hold days during this year were paid by the Department? 0 (Do not include bed-hold days in Section B.)

E. List all services provided by your facility for non-patients. (E.g., day care, "meals on wheels", outpatient therapy)

None

F. Does the facility maintain a daily midnight census? Yes

G. Do pages 3 & 4 include expenses for services or investments not directly related to patient care?
YES ☒ NO ☐

H. Does the BALANCE SHEET (page 17) reflect any non-care assets?
YES ☐ NO ☒

I. On what date did you start providing long term care at this location?
Date started 12/08/2014

J. Was the facility purchased or leased after January 1, 1978?
YES ☒ Date 12/08/2014 NO ☐

K. Was the facility certified for Medicare during the reporting year?
YES ☒ NO ☐ If YES, enter number of beds certified 55 and days of care provided 2,509

Medicare Intermediary National Government Services

IV. ACCOUNTING BASIS

ACCRAUAL ☒ MODIFIED CASH* ☐ CASH* ☐

Is your fiscal year identical to your tax year? YES ☒ NO ☐

Tax Year: 12/31/2016 Fiscal Year: 12/31/2016
* All facilities other than governmental must report on the accrual basis.

Facility Name & ID Number Glen Saint Andrew Lvg Comm # 0053348 Report Period Beginning: 01/01/2016 Ending: 12/31/2016

V. COST CENTER EXPENSES (throughout the report, please round to the nearest dollar)

	Operating Expenses	Costs Per General Ledger				Reclass- ification 5	Reclassified Total 6	Adjust- ments 7	Adjusted Total 8	FOR BHF USE ONLY		
		Salary/Wage 1	Supplies 2	Other 3	Total 4					9	10	
	A. General Services											
1	Dietary		68,368	586,738	655,106		655,106	(437,453)	217,653			1
2	Food Purchase		475,965		475,965	(9,307)	466,658	(317,829)	148,829			2
3	Housekeeping	179,253	53,361		232,614		232,614	(35,632)	196,982			3
4	Laundry	43,571	8,409	6,407	58,387		58,387		58,387			4
5	Heat and Other Utilities			273,362	273,362		273,362	(178,214)	95,148			5
6	Maintenance	211,631	79,200	180,477	471,308		471,308	(305,529)	165,779			6
7	Other (specify):* Allocated Employee Benefits							489	489			7
8	TOTAL General Services	434,455	685,303	1,046,984	2,166,742	(9,307)	2,157,435	(1,274,168)	883,267			8
	B. Health Care and Programs											
9	Medical Director			18,000	18,000		18,000		18,000			9
10	Nursing and Medical Records	1,837,661	61,802	5,609	1,905,072		1,905,072	(479,303)	1,425,769			10
10a	Therapy		1,923	462,865	464,788		464,788	(69,943)	394,845			10a
11	Activities	117,994	3,059	2,448	123,501		123,501	(82,470)	41,031			11
12	Social Services	56,516		24,772	81,288		81,288	(54,281)	27,007			12
13	CNA Training											13
14	Program Transportation			651	651		651	(435)	216			14
15	Other (specify):* Allocated Employee Benefits							40,718	40,718			15
16	TOTAL Health Care and Programs	2,012,171	66,784	514,345	2,593,300		2,593,300	(645,714)	1,947,586			16
	C. General Administration											
17	Administrative	90,865			90,865		90,865	25,663	116,528			17
18	Directors Fees											18
19	Professional Services			138,843	138,843	(71,600)	67,243	2,347	69,590			19
20	Dues, Fees, Subscriptions & Promotions			23,913	23,913	140	24,053	(13,950)	10,103			20
21	Clerical & General Office Expenses	550,840	80,650	80,206	711,696	(140)	711,556	296,703	1,008,259			21
22	Employee Benefits & Payroll Taxes			779,234	779,234	9,307	788,541	(197,526)	591,015			22
23	Inservice Training & Education			1,033	1,033		1,033	1,422	2,455			23
24	Travel and Seminar											24
25	Other Admin. Staff Transportation			2,071	2,071		2,071	8,596	10,667			25
26	Insurance-Prop.Liab.Malpractice			146,860	146,860		146,860	(12,742)	134,118			26
27	Other (specify):* Allocated Employee Benefits							105,832	105,832			27
28	TOTAL General Administration	641,705	80,650	1,172,160	1,894,515	(62,293)	1,832,222	216,345	2,048,567			28
29	TOTAL Operating Expense (sum of lines 8, 16 & 28)	3,088,331	832,737	2,733,489	6,654,557	(71,600)	6,582,957	(1,703,537)	4,879,420			29

*Attach a schedule if more than one type of cost is included on this line, or if the total exceeds \$1000.

NOTE: Include a separate schedule detailing the reclassifications made in column 5. Be sure to include a detailed explanation of each reclassification.

V. COST CENTER EXPENSES (continued)

	Capital Expense	Cost Per General Ledger				Reclass-ification	Reclassified Total	Adjust-ments	Adjusted Total	FOR BHF USE ONLY		
		Salary/Wage	Supplies	Other	Total					9	10	
	D. Ownership	1	2	3	4	5	6	7	8			
30	Depreciation			39,231	39,231		39,231	110,111	149,342			30
31	Amortization of Pre-Op. & Org.											31
32	Interest							191,542	191,542			32
33	Real Estate Taxes					71,600	71,600	219,662	291,262			33
34	Rent-Facility & Grounds			1,200,935	1,200,935		1,200,935	(1,200,935)				34
35	Rent-Equipment & Vehicles			7,150	7,150		7,150	8,010	15,160			35
36	Other (specify):* Amort Intang Assets							9,840	9,840			36
37	TOTAL Ownership			1,247,316	1,247,316	71,600	1,318,916	(661,770)	657,146			37
	Ancillary Expense											
	E. Special Cost Centers											
38	Medically Necessary Transportation											38
39	Ancillary Service Centers		66,080	4,329	70,409		70,409	(8,996)	61,413			39
40	Barber and Beauty Shops			21,111	21,111		21,111	(14,097)	7,014			40
41	Coffee and Gift Shops											41
42	Provider Participation Fee			135,569	135,569		135,569		135,569			42
43	Other (specify):* Non-Allowable			228,932	228,932		228,932	(228,932)				43
44	TOTAL Special Cost Centers		66,080	389,941	456,021		456,021	(252,025)	203,996			44
45	GRAND TOTAL COST (sum of lines 29, 37 & 44)	3,088,331	898,817	4,370,746	8,357,894		8,357,894	(2,617,332)	5,740,562			45

*Attach a schedule if more than one type of cost is included on this line, or if the total exceeds \$1000.

VI. ADJUSTMENT DETAIL

A. The expenses indicated below are non-allowable and should be adjusted out of Schedule V, pages 3 or 4 via column 7.
In column 2 below, reference the line on which the particular cost was included. (See instructions.)

	NON-ALLOWABLE EXPENSES	1 Amount	2 Refer- ence	3 BHF USE ONLY	
1	Day Care	\$		\$	1
2	Other Care for Outpatients				2
3	Governmental Sponsored Special Programs				3
4	Non-Patient Meals				4
5	Telephone, TV & Radio in Resident Rooms	(13,034)	21		5
6	Rented Facility Space				6
7	Sale of Supplies to Non-Patients				7
8	Laundry for Non-Patients				8
9	Non-Straightline Depreciation				9
10	Interest and Other Investment Income				10
11	Discounts, Allowances, Rebates & Refunds				11
12	Non-Working Officer's or Owner's Salary				12
13	Sales Tax	(5,936)	43		13
14	Non-Care Related Interest				14
15	Non-Care Related Owner's Transactions				15
16	Personal Expenses (Including Transportation)				16
17	Non-Care Related Fees				17
18	Fines and Penalties	(755)	43		18
19	Entertainment				19
20	Contributions	(5,000)	43		20
21	Owner or Key-Man Insurance				21
22	Special Legal Fees & Legal Retainers				22
23	Malpractice Insurance for Individuals				23
24	Bad Debt	(181,250)	43		24
25	Fund Raising, Advertising and Promotional	(35,422)	43		25
26	Income Taxes and Illinois Personal Property Replacement Tax				26
27	CNA Training for Non-Employees				27
28	Yellow Page Advertising				28
29	Other-Attach Schedule See Attached Schedule F:	(3,590,407)			29
30	SUBTOTAL (A): (Sum of lines 1-29)	\$ (3,831,804)		\$	30

BHF USE ONLY								
48		49		50		51		52

B. If there are expenses experienced by the facility which do not appear in the
general ledger, they should be entered below.(See instructions.)

		1 Amount	2 Reference	
31	Non-Paid Workers-Attach Schedule*	\$		31
32	Donated Goods-Attach Schedule*			32
33	Amortization of Organization & Pre-Operating Expense			33
34	Adjustments for Related Organization Costs (Schedule VII)	1,214,472		34
35	Other- Attach Schedule			35
36	SUBTOTAL (B): (sum of lines 31-35)	\$ 1,214,472		36
37	(sum of SUBTOTALS TOTAL ADJUSTMENTS (A) and (B))	\$ (2,617,332)		37

*These costs are only allowable if they are necessary to meet minimum
licensing standards. Attach a schedule detailing the items included
on these lines.

C. Are the following expenses included in Sections A to D of pages 3
and 4? If so, they should be reclassified into Section E. Please
reference the line on which they appear before reclassification.
(See instructions.)

		1 Yes	2 No	3 Amount	4 Reference	
38	Medically Necessary Transport.		X	\$		38
39						39
40	Gift and Coffee Shops		X			40
41	Barber and Beauty Shops		X			41
42	Laboratory and Radiology		X			42
43	Prescription Drugs		X			43
44	Exceptional Care		X			44
45	Other-Attach Schedule		X			45
46	Other-Attach Schedule		X			46
47	TOTAL (C): (sum of lines 38-46)			\$		47

NON-ALLOWABLE EXPENSES		Amount	Sch. V Line Reference	
1	Non-allowable patient clothing	\$ (569)	43	1
2	Non-allowable professional fees	(47,311)	19	2
3	Non-allowable Illinois Council on Long Term Care Dues	(1,786)	20	3
4	Adjust pharmacy expense to cost	(8,996)	39	4
5	Non-allowable marketing salaries	(115,485)	21	5
6	Non-allowable marketing employee benefits	(29,139)	22	6
7	Non-allowable auto expense - marketing	(453)	25	7
8	Non-allowable office expense	(250)	43	8
9	Non-allowable bank fees	(120)	43	9
10	Non-allow ILF/ALF: salaries Dir Supportive Services	(72,579)	21	10
11	Non-allow ILF/ALF: salaries LPN Sr Services	(223,801)	10	11
12	Non-allow ILF/ALF: salaries Resident Assistant	(255,502)	10	12
13	Non-allowable dietary supplies - ILF/ALF	(45,653)	1	13
14	Non-allowable dietary consultant - ILF/ALF	(391,800)	1	14
15	Non-allowable food - ILF/ALF	(317,829)	2	15
16	Non-allowable housekeeping supplies - ILF/ALF	(35,632)	3	16
17	Non-allowable utilities - ILF/ALF	(182,540)	5	17
18	Non-allowable plant salaries - ILF/ALF	(141,318)	6	18
19	Non-allowable plant supplies - ILF/ALF	(52,886)	6	19
20	Non-allowable maintenance - ILF/ALF	(120,516)	6	20
21	Non-allowable activities supplies - ILF/ALF	(2,043)	11	21
22	Non-allowable activities consultant - ILF/ALF	(1,635)	11	22
23	Non-allowable social service consultant - ILF/ALF	(1,503)	12	23
24	Non-allowable transportation - ILF/ALF	(435)	14	24
25	Non-allowable professional fees - ILF/ALF	(61,121)	19	25
26	Non-allowable dues and subscriptions - ILF/ALF	(14,775)	20	26
27	Non-allowable beauty and barber shop - ILF/ALF	(14,097)	40	27
28	Non-allowable office supplies - ILF/ALF	(53,855)	21	28
29	Non-allowable office supplies - ILF/ALF	(44,775)	21	29
30	Non-allowable employee benefits-ILF/ALF, Marketing	(168,387)	22	30
31	Non-allowable training and education - ILF/ALF	-770	23	31
32	Non-allowable auto expense - ILF/ALF	-1080	25	32
33	Non-allowable insurance - ILF/ALF	-18808	26	33
34	Non-allowable equipment rental - ILF/ALF	-4774	35	34
35	Non-allowable activities salaries - ILF/ALF	-78792	11	35
36	Non-allowable social worker salaries - ILF/ALF	-37739	12	36
37	Non-allowable religious consultant - ILF/ALF	-15039	12	37
38	Non-allowable depreciation expense-ILF/ALF	-242534	30	38
39	Non-allowable interest expense-ILF/ALF	-311067	32	39
40	Non-allowable real estate tax expense-ILF/ALF	-473013	33	40
41				41
42				42
43				43
44				44
45				45
46				46
47				47
48				48
49	Total	(3,590,407)		49

STATE OF ILLINOIS

Summary A

Facility Name & ID Number Glen Saint Andrew Lvg Comm# 0053348

Report Period Beginning:

01/01/2016

Ending:

12/31/2016

SUMMARY OF PAGES 5, 5A, 6, 6A, 6B, 6C, 6D, 6E, 6F, 6G, 6H AND 6I

	Operating Expenses	PAGES	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	SUMMARY	
	A. General Services	5 & 5A	6	6A	6B	6C	6D	6E	6F	6G	6H	6I	TOTALS	
													(to Sch V, col.7)	
1	Dietary	(437,453)	0	0	0	0	0	0	0	0	0	0	(437,453)	1
2	Food Purchase	(317,829)	0	0	0	0	0	0	0	0	0	0	(317,829)	2
3	Housekeeping	(35,632)	0	0	0	0	0	0	0	0	0	0	(35,632)	3
4	Laundry	0	0	0	0	0	0	0	0	0	0	0	0	4
5	Heat and Other Utilities	(182,540)	0	4,326	0	0	0	0	0	0	0	0	(178,214)	5
6	Maintenance	(314,720)	0	9,190	0	1	0	0	0	0	0	0	(305,529)	6
7	Other (specify):*	0	0	489	0	0	0	0	0	0	0	0	489	7
8	TOTAL General Services	(1,288,174)	0	14,005	0	1	0	0	0	0	0	0	(1,274,168)	8
	B. Health Care and Programs													
9	Medical Director	0	0	0	0	0	0	0	0	0	0	0	0	9
10	Nursing and Medical Records	(479,303)	0	0	0	0	0	0	0	0	0	0	(479,303)	10
10a	Therapy	0	0	0	0	(69,943)	0	0	0	0	0	0	(69,943)	10a
11	Activities	(82,470)	0	0	0	0	0	0	0	0	0	0	(82,470)	11
12	Social Services	(54,281)	0	0	0	0	0	0	0	0	0	0	(54,281)	12
13	CNA Training	0	0	0	0	0	0	0	0	0	0	0	0	13
14	Program Transportation	(435)	0	0	0	0	0	0	0	0	0	0	(435)	14
15	Other (specify):*	0	0	0	0	40,718	0	0	0	0	0	0	40,718	15
16	TOTAL Health Care and Programs	(616,489)	0	0	0	(29,225)	0	0	0	0	0	0	(645,714)	16
	C. General Administration													
17	Administrative	0	0	25,663	0	0	0	0	0	0	0	0	25,663	17
18	Directors Fees	0	0	0	0	0	0	0	0	0	0	0	0	18
19	Professional Services	(108,432)	0	21,493	71,600	17,686	0	0	0	0	0	0	2,347	19
20	Fees, Subscriptions & Promotions	(16,561)	0	2,106	0	505	0	0	0	0	0	0	(13,950)	20
21	Clerical & General Office Expenses	(299,728)	0	594,775	0	1,656	0	0	0	0	0	0	296,703	21
22	Employee Benefits & Payroll Taxes	(197,526)	0	0	0	0	0	0	0	0	0	0	(197,526)	22
23	Inservice Training & Education	(770)	0	1,437	0	755	0	0	0	0	0	0	1,422	23
24	Travel and Seminar	0	0	0	0	0	0	0	0	0	0	0	0	24
25	Other Admin. Staff Transportation	(1,533)	0	9,466	0	663	0	0	0	0	0	0	8,596	25
26	Insurance-Prop.Liab.Malpractice	(18,808)	0	5,483	0	583	0	0	0	0	0	0	(12,742)	26
27	Other (specify):*	0	0	105,742	0	90	0	0	0	0	0	0	105,832	27
28	TOTAL General Administration	(643,358)	0	766,165	71,600	21,938	0	0	0	0	0	0	216,345	28
29	TOTAL Operating Expense (sum of lines 8,16 & 28)	(2,548,021)	0	780,170	71,600	(7,286)	0	0	0	0	0	0	(1,703,537)	29

STATE OF ILLINOIS

Summary B

Facility Name & ID Number Glen Saint Andrew Lvg Comm # 0053348 Report Period Beginning: 01/01/2016 Ending: 12/31/2016

SUMMARY OF PAGES 5, 5A, 6, 6A, 6B, 6C, 6D, 6E, 6F, 6G, 6H AND 6I

	Capital Expense	PAGES	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	SUMMARY	
	D. Ownership	5 & 5A	6	6A	6B	6C	6D	6E	6F	6G	6H	6I	TOTALS	
													(to Sch V, col.7)	
30	Depreciation	(242,534)	0	10,312	342,333	0	0	0	0	0	0	0	110,111	30
31	Amortization of Pre-Op. & Org.	0	0	0	0	0	0	0	0	0	0	0	0	31
32	Interest	(311,067)	0	0	502,609	0	0	0	0	0	0	0	191,542	32
33	Real Estate Taxes	(473,013)	0	7,800	684,875	0	0	0	0	0	0	0	219,662	33
34	Rent-Facility & Grounds	0	0	0	(1,200,935)	0	0	0	0	0	0	0	(1,200,935)	34
35	Rent-Equipment & Vehicles	(4,774)	0	12,784	0	0	0	0	0	0	0	0	8,010	35
36	Other (specify):*	0	0	0	9,840	0	0	0	0	0	0	0	9,840	36
37	TOTAL Ownership	(1,031,388)	0	30,896	338,722	0	0	0	0	0	0	0	(661,770)	37
	Ancillary Expense													
	E. Special Cost Centers													
38	Medically Necessary Transportation	0	0	0	0	0	0	0	0	0	0	0	0	38
39	Ancillary Service Centers	(8,996)	0	0	0	0	0	0	0	0	0	0	(8,996)	39
40	Barber and Beauty Shops	(14,097)	0	0	0	0	0	0	0	0	0	0	(14,097)	40
41	Coffee and Gift Shops	0	0	0	0	0	0	0	0	0	0	0	0	41
42	Provider Participation Fee	0	0	0	0	0	0	0	0	0	0	0	0	42
43	Other (specify):*	(229,302)	0	0	370	0	0	0	0	0	0	0	(228,932)	43
44	TOTAL Special Cost Centers	(252,395)	0	0	370	0	0	0	0	0	0	0	(252,025)	44
45	GRAND TOTAL COST (sum of lines 29, 37 & 44)	(3,831,804)	0	811,066	410,692	(7,286)	0	0	0	0	0	0	(2,617,332)	45

VII. RELATED PARTIES

A. Enter below the names of ALL owners and related organizations (parties) as defined in the instructions. Use Page 6-Supplemental as necessary.

1 OWNERS		2 RELATED NURSING HOMES		3 OTHER RELATED BUSINESS ENTITIES		
Name	Ownership %	Name	City	Name	City	Type of Business
Sidney Glenner		See Attached Page 6-Supplemental		See Attached Schedule A		
Joshua Ray						

B. Are any costs included in this report which are a result of transactions with related organizations? This includes rent, management fees, purchase of supplies, and so forth.

☒ YES ☐ NO

If yes, costs incurred as a result of transactions with related organizations must be fully itemized in accordance with the instructions for determining costs as specified for this form.

1 Schedule V		2 Line	3 Cost Per General Ledger	4 Amount	5 Cost to Related Organization	6 Percent of Ownership	7 Operating Cost of Related Organization	8 Difference: Adjustments for Related Organization Costs (7 minus 4)	
			Item		Name of Related Organization				
1	V		Total from Page 6A	\$	Glen Health and Home Management, Inc.	A	\$ 811,066	\$ 811,066	1
2	V								2
3	V		Total from Page 6B	1,200,935	Glen Saint Andrew Living Community Real Estate, LLC.	B	1,611,627	410,692	3
4	V								4
5	V		Total from Page 6C	462,865	Therapy Masters, Inc.	C	455,579	(7,286)	5
6	V								6
7	V								7
8	V								8
9	V								9
10	V				OWNERSHIP REFERENCE:				10
11	V				A: Owned 100.00% by Sidney Glenner by attribution				11
12	V				B: Owned 50.00% by Sidney Glenner and 50.00% by Joshua Ray				12
13	V				C: Owned 100.00% by Sidney Glenner				13
14	Total			\$ 1,663,800			\$ 2,878,272	\$ * 1,214,472	14

* Total must agree with the amount recorded on line 34 of Schedule VI.

VII. RELATED PARTIES (continued)

B. Are any costs included in this report which are a result of transactions with related organizations? This includes rent, management fees, purchase of supplies, and so forth. ☒ YES ☐ NO

If yes, costs incurred as a result of transactions with related organizations must be fully itemized in accordance with the instructions for determining costs as specified for this form.

1		2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference:	
Schedule V		Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization	Adjustments for Related Organization Costs (7 minus 4)	
15	V	17	Management Fees	\$	Glen Health and Home Management, Inc.	A	\$		15
16	V	5	Utilities		Glen Health and Home Management, Inc.	A	4,326	4,326	16
17	V	6	Repairs and Maintenance		Glen Health and Home Management, Inc.	A	6,481	6,481	17
18	V	19	Professional Fees		Glen Health and Home Management, Inc.	A	21,493	21,493	18
19	V	20	Licenses, Permits and Inspection		Glen Health and Home Management, Inc.	A	2,106	2,106	19
20	V	21	Clerical		Glen Health and Home Management, Inc.	A	34,168	34,168	20
21	V	22	Employee Benefits and Payroll		Glen Health and Home Management, Inc.	A	106,230	106,230	21
22	V	23	Training and Education		Glen Health and Home Management, Inc.	A	1,437	1,437	22
23	V	25	Auto Expenses		Glen Health and Home Management, Inc.	A	9,466	9,466	23
24	V	26	Insurance		Glen Health and Home Management, Inc.	A	5,483	5,483	24
25	V	30	Depreciation		Glen Health and Home Management, Inc.	A	10,312	10,312	25
26	V	33	Real Estate Taxes		Glen Health and Home Management, Inc.	A	7,800	7,800	26
27	V	35	Equipment and Vehicle Rental		Glen Health and Home Management, Inc.	A	12,784	12,784	27
28	V	6	Janitorial Salaries		Glen Health and Home Management, Inc.	A	2,709	2,709	28
29	V	17	Officer's Salaries		Glen Health and Home Management, Inc.	A	25,663	25,663	29
30	V	21	Administrative Salaries		Glen Health and Home Management, Inc.	A	560,607	560,607	30
31	V	22	Employee Benefits		Glen Health and Home Management, Inc.	A	(106,230)	(106,230)	31
32	V	7	Employee Benefits - Janitorial		Glen Health and Home Management, Inc.	A	489	489	32
33	V	27	Employee Benefits - Officer's		Glen Health and Home Management, Inc.	A	4,632	4,632	33
34	V	27	Employee Benefits- Admin		Glen Health and Home Management, Inc.	A	101,110	101,110	34
35	V								35
36	V								36
37	V				A: Ownership: Sidney Glenner - 100.00% through attribution				37
38	V								38
39	Total			\$			\$ 811,066	\$ * 811,066	39

* Total must agree with the amount recorded on line 34 of Schedule VI.

VII. RELATED PARTIES (continued)

B. Are any costs included in this report which are a result of transactions with related organizations? This includes rent, management fees, purchase of supplies, and so forth. ☒ YES ☐ NO

If yes, costs incurred as a result of transactions with related organizations must be fully itemized in accordance with the instructions for determining costs as specified for this form.

1		2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference:	
Schedule V		Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization	Adjustments for Related Organization Costs (7 minus 4)	
15	V	32	Interest Expense	\$	Glen Saint Andrew Living Community Real Estate, LLC	B	\$ 484,222	\$ 484,222	15
16	V	30	Depreciation		Glen Saint Andrew Living Community Real Estate, LLC	B	342,333	342,333	16
17	V	33	Real Estate Taxes		Glen Saint Andrew Living Community Real Estate, LLC	B	684,875	684,875	17
18	V	34	Rental Income	1,200,935	Glen Saint Andrew Living Community Real Estate, LLC	B		(1,200,935)	18
19	V	32	Interest Income		Glen Saint Andrew Living Community Real Estate, LLC	B	(4)	(4)	19
20	V	19	Professional Fees		Glen Saint Andrew Living Community Real Estate, LLC	B	71,600	71,600	20
21	V	32	Amortization of Mortgage Costs		Glen Saint Andrew Living Community Real Estate, LLC	B	18,391	18,391	21
22	V	43	Office Expense		Glen Saint Andrew Living Community Real Estate, LLC	B	250	250	22
23	V	43	Bank Fees		Glen Saint Andrew Living Community Real Estate, LLC	B	120	120	23
24	V	36	Amortization of Intangible Assets		Glen Saint Andrew Living Community Real Estate, LLC	B	9,840	9,840	24
25	V								25
26	V								26
27	V								27
28	V								28
29	V								29
30	V								30
31	V								31
32	V								32
33	V								33
34	V				B - Ownership:				34
35	V				Sidney Glenner - 50.00 % constructively				35
36	V				Joshua Ray - 50.00 %				36
37	V								37
38	V								38
39	Total			\$ 1,200,935			\$ 1,611,627	\$ * 410,692	39

*** Total must agree with the amount recorded on line 34 of Schedule VI.**

VII. RELATED PARTIES (continued)

B. Are any costs included in this report which are a result of transactions with related organizations? This includes rent, management fees, purchase of supplies, and so forth. ☒ YES ☐ NO

If yes, costs incurred as a result of transactions with related organizations must be fully itemized in accordance with the instructions for determining costs as specified for this form.

1		2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference:	
Schedule V		Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization	Adjustments for Related Organization Costs (7 minus 4)	
15	V	10a	Therapy	\$ 462,865	Therapy Masters, Inc.	C	\$ 392,922	\$ (69,943)	15
16	V	19	Professional Fees		Therapy Masters, Inc.	C	17,686	17,686	16
17	V	20	Licenses, Permits, and Inspection		Therapy Masters, Inc.	C	505	505	17
18	V	6	Repairs and Maintenance		Therapy Masters, Inc.	C	1	1	18
19	V	21	Clerical		Therapy Masters, Inc.	C	843	843	19
20	V	22	Employee Benefits and Payroll		Therapy Masters, Inc.	C	40,808	40,808	20
21	V	23	Training and Education		Therapy Masters, Inc.	C	755	755	21
22	V	25	Auto Expenses		Therapy Masters, Inc.	C	663	663	22
23	V	21	Clerical Salaries		Therapy Masters, Inc.	C	813	813	23
24	V	22	Employee Benefits		Therapy Masters, Inc.	C	(40,808)	(40,808)	24
25	V	15	Employee Benefits - Therapy		Therapy Masters, Inc.	C	40,718	40,718	25
26	V	27	Employee Benefits - Clerical		Therapy Masters, Inc.	C	90	90	26
27	V	26	Liability Insurance		Therapy Masters, Inc.	C	583	583	27
28	V								28
29	V								29
30	V								30
31	V								31
32	V								32
33	V				C: Ownership: 100.00 % Sidney Glenner				33
34	V								34
35	V								35
36	V								36
37	V								37
38	V								38
39	Total			\$ 462,865			\$ 455,579	\$ * (7,286)	39

* Total must agree with the amount recorded on line 34 of Schedule VI.

Facility Name & ID Number

Glen Saint Andrew Lvg Comm

0053348

Report Period Beginning:

01/01/2016

Ending:

12/31/2016

VII. RELATED PARTIES

A. (Continued) Enter below the names of ALL owners and related organizations (parties) as defined in the instructions

	1 OWNERS		2 RELATED NURSING HOMES		3 OTHER RELATED BUSINESS ENTITIES			
	Name	Ownership %	Name	City	Name	City	Type of Business	
1								1
2	Sidney Glenner	100.00 %	GlenBridge Nursing & Rehabilitation	Niles	See Attached Schedule A			2
3			Centre, Ltd.					3
4								4
5	Sidney Glenner	100.00 %	GlenCrest Nursing & Rehabilitation	Chicago				5
6			Centre, Ltd.					6
7								7
8	Sidney Glenner	100.00 %	Glen Elston Nursing & Rehabilitation	Chicago				8
9			Centre, Ltd.					9
10								10
11	Sidney Glenner	100.00 %	Glen Oaks Nursing & Rehabilitation	Northbrook				11
12			Centre, Ltd.					12
13								13
14	Sidney Glenner	100.00 %	GlenShire Nursing & Rehabilitation	Richton Park				14
15			Centre, Ltd.					15
16								16
17	Sidney Glenner	80.00 %	GlenLake Nursing & Rehabilitation	Waukegan				17
18	Joshua Ray	20.00 %	Centre, Ltd.					18
19								19
20								20
21	Sidney Glenner	99.00 %	Brentwood North Healthcare and Rehabilitation	Riverwoods				21
22	Joshua Ray	1.00 %	Centre, Inc.					22
23								23
24								24
25	Sidney Glenner	50.00 %	Ballard Respiratory and Rehabilitation	Des Plaines				25
26	Joshua Ray	50.00 %	Center, LLC.					26
27								27
28								28
29								29
30								30

Facility Name & ID Number Glen Saint Andrew Lvg Comm # 0053348 Report Period Beginning: 01/01/2016 Ending: 12/31/2016

VII. RELATED PARTIES (continued)

C. Statement of Compensation and Other Payments to Owners, Relatives and Members of Board of Directors.

NOTE: ALL owners (even those with less than 5% ownership) and their relatives who receive any type of compensation from this home must be listed on this schedule.

	1 Name	2 Title	3 Function	4 Ownership Interest	5 Compensation Received From Other Nursing Homes*	6 Average Hours Per Work Week Devoted to this Facility and % of Total Work Week		7 Compensation Included in Costs for this Reporting Period**		8 Schedule V. Line & Column Reference	
						Hours	Percent	Description	Amount		
1	Sidney Glenner	Chairman of Board	Administrative	50.00 %	205,758	6	10.00 %	Salary	\$ 25,663	Ln 17, Col 7	1
2	Jonathan Glenner	Clerical	Clerical	0.00 %	47,857	4	10.00 %	Salary	5,969	Ln 21, Col 7	2
3	Daniel Glenner	President	Administrative	0.00 %	172,191	4	10.00 %	Salary	21,477	Ln 21, Col 7	3
4	Elliot Glenner	Dir of Purchasing	Administrative	0.00 %	81,323	4	10.00 %	Salary	10,143	Ln 21, Col 7	4
5											5
6											6
7											7
8											8
9											9
10		See Schedule B									10
11											11
12											12
13								TOTAL	\$ 63,252		13

* If the owner(s) of this facility or any other related parties listed above have received compensation from other nursing homes, attach a schedule detailing the name(s) of the home(s) as well as the amount paid. THIS AMOUNT MUST AGREE TO THE AMOUNTS CLAIMED ON THE THE OTHER NURSING HOMES' COST REPORTS.

** This must include all forms of compensation paid by related entities and allocated to Schedule V of this report (i.e., management fees). FAILURE TO PROPERLY COMPLETE THIS SCHEDULE INDICATING ALL FORMS OF COMPENSATION RECEIVED FROM THIS HOME, ALL OTHER NURSING HOMES AND MANAGEMENT COMPANIES MAY RESULT IN THE DISALLOWANCE OF SUCH COMPENSATION

Facility Name & ID Number Glen Saint Andrew Lvg Comm# 0053348

Report Period Beginning:

01/01/2016Ending: 2/31/2016

VIII. ALLOCATION OF INDIRECT COSTS

A. Are there any costs included in this report which were derived from allocations of central office or parent organization costs? (See instructions.) YES ☒ NO ☐

B. Show the allocation of costs below. If necessary, please attach worksheets.

Name of Related Organization

Glen Health and Home Management, Inc.

Street Address

5454 West Fargo Avenue

City / State / Zip Code

Skokie, IL 60077

Phone Number

(847) 674-5454

Fax Number

(847) 674-8311

1	2	3	4	5	6	7	8	9	
Schedule V		Unit of Allocation		Number of	Total Indirect	Amount of Salary	Facility	Allocation	
Line	Item	(i.e., Days, Direct Cost, Square Feet)	Total Units	Subunits Being	Cost Being	Cost Contained	Units	(col.8/col.4)x col.6	
Reference				Allocated Among	Allocated	in Column 6			
1	5	Utilities	Resident Days	583,629	9	\$ 39,007	\$ 64,721	\$ 4,326	1
2	6	Repairs and Maintenance	Resident Days	583,629	9	58,439	64,721	6,481	2
3	19	Professional Fees	Resident Days	583,629	9	193,812	64,721	21,493	3
4	20	Licenses, Permits and Inspection	Resident Days	583,629	9	18,995	64,721	2,106	4
5	21	Clerical	Resident Days	583,629	9	308,114	64,721	34,168	5
6	22	Employee Benefits and Payroll	Resident Days	583,629	9	957,941	64,721	106,230	6
7	23	Training and Education	Resident Days	583,629	9	12,962	64,721	1,437	7
8	25	Auto Expense	Resident Days	583,629	9	85,358	64,721	9,466	8
9	26	Insurance	Resident Days	583,629	9	49,447	64,721	5,483	9
10	30	Depreciation	Resident Days	583,629	9	92,988	64,721	10,312	10
11	33	Real Estate Taxes	Resident Days	583,629	9	70,340	64,721	7,800	11
12	35	Equipment and Vehicle Rental	Resident Days	583,629	9	115,277	64,721	12,784	12
13	6	Janitorial Salaries	Resident Days	583,629	9	24,431	24,431	2,709	13
14	17	Officer's Salaries	Resident Days	583,629	9	231,420	231,420	25,663	14
15	21	Administrative Salaries	Resident Days	583,629	9	5,055,342	5,055,342	560,607	15
16	22	Employee Benefits	Payroll					(106,230)	16
17	7	Employee Benefits - Janitorial	Payroll					489	17
18	27	Employee Benefits - Officer's	Payroll					4,632	18
19	27	Employee Benefits - Admin	Payroll					101,110	19
20									20
21									21
22									22
23									23
24									24
25	TOTALS					\$ 7,313,873	\$ 5,311,193	\$ 811,066	25

IX. INTEREST EXPENSE AND REAL ESTATE TAX EXPENSE

A. Interest: (Complete details must be provided for each loan - attach a separate schedule if necessary.)

	1	2		3	4	5	6		7	8	9	10	
	Name of Lender	Related**		Purpose of Loan	Monthly Payment Required	Date of Note	Amount of Note		Maturity Date	Interest Rate (4 Digits)	Reporting Period Interest Expense		
		YES	NO				Original	Balance					
	A. Directly Facility Related												
	Long-Term												
1	The PrivateBank		X	Mortgage		12/08/14	\$ 9,781,675	\$ 9,781,675	12/08/2024	0.0400	\$ 484,222	1	
2	The PrivateBank		X	Amortization of mortgage costs		12/08/14			12/08/2024		18,391	2	
3												3	
4												4	
5												5	
	Working Capital												
6								Non-Allowable ILF/ALF expense:			(311,067)	6	
7									Interest Income Offset:			(4)	7
8												8	
9	TOTAL Facility Related						\$ 9,781,675	\$ 9,781,675			\$ 191,542	9	
	B. Non-Facility Related*												
10												10	
11												11	
12												12	
13												13	
14	TOTAL Non-Facility Related						\$	\$			\$	14	
15	TOTALS (line 9+line14)						\$ 9,781,675	\$ 9,781,675			\$ 191,542	15	

16) Please indicate the total amount of mortgage insurance expense and the location of this expense on Sch. V. \$ N/A Line # N/A

* Any interest expense reported in this section should be adjusted out on page 5, line 14 and, consequently, page 4, col. 7.
(See instructions.)

** If there is ANY overlap in ownership between the facility and the lender, this must be indicated in column 2.
(See instructions.)

B. Real Estate Taxes

NOTES:

1. Please indicate a negative number by use of brackets(). Deduct any overaccrual of taxes from prior year.
2. If facility is a non-profit which pays real estate taxes, you must attach a denial of an application for real estate tax exemption unless the building is rented from a for-profit entity.
This denial must be no more than four years old at the time the cost report is filed.

2015 LONG TERM CARE REAL ESTATE TAX STATEMENT

FACILITY NAME Glen Saint Andrew Lvg Comm COUNTY Cook

FACILITY IDPH LICENSE NUMBER 0053348

CONTACT PERSON REGARDING THIS REPORT Charles J. Fischer

TELEPHONE (312) 634-4580 FAX #: (312) 634-5518

A. **Summary of Real Estate Tax Cost**

Enter the tax index number and real estate tax assessed for 2015 on the lines provided below. Enter only the portion of the cost that applies to the operation of the nursing home in Column D. Real estate tax applicable to any portion of the nursing home property which is vacant, rented to other organizations, or used for purposes other than long term care must not be entered in Column D. Do not include cost for any period other than calendar year 2015.

(A)	(B)	(C)	(D)
			<u>Tax</u>
<u>Tax Index Number</u>	<u>Property Description</u>	<u>Total Tax</u>	<u>Applicable to</u>
			<u>Nursing Home</u>
1. <u>10-31-100-023-0000</u>	<u>7063 W. Touhy Ave, Niles, IL 60714</u>	\$ <u>448,058.63</u>	\$ <u>448,058.63</u>
2. <u>10-31-100-004-0000</u>	<u>7000 Newark Ave, Niles, IL 60714</u>	\$ <u>25,816.14</u>	\$ <u>25,816.14</u>
3. <u>Allocated from Management Company:</u>	<u></u>	\$ <u>74,688.61</u>	\$ <u>7,800.00</u>
4. <u></u>	<u></u>	\$ <u></u>	\$ <u></u>
5. <u></u>	<u></u>	\$ <u></u>	\$ <u></u>
6. <u></u>	<u></u>	\$ <u></u>	\$ <u></u>
7. <u></u>	<u></u>	\$ <u></u>	\$ <u></u>
8. <u></u>	<u></u>	\$ <u></u>	\$ <u></u>
9. <u></u>	<u></u>	\$ <u></u>	\$ <u></u>
10. <u></u>	<u></u>	\$ <u></u>	\$ <u></u>
TOTALS		\$ <u><u>548,563.38</u></u>	\$ <u><u>481,674.77</u></u>

B. **Real Estate Tax Cost Allocations**

Does any portion of the tax bill apply to more than one nursing home, vacant property, or property which is not directly used for nursing home services? YES X NO

If YES, attach an explanation and a schedule which shows the calculation of the cost allocated to the nursing home. (Generally the real estate tax cost must be allocated to the nursing home based upon sq. ft. of space used.)

C. **Tax Bills**

Attach a copy of the original 2015 tax bills which were listed in Section A to this statement. Be sure to use the 2015 tax bill which is normally paid during 2016.

PLEASE NOTE: *Payment information from the Internet* or otherwise is ***not considered acceptable tax bill documentation*** . Facilities located in Cook County are required to providecopies of their original **second installment** tax bill.

X. BUILDING AND GENERAL INFORMATION:

A. Square Feet:	155,990	B. General Construction Type:	Exterior	Brick	Frame	Masonry	Number of Stories	Six
------------------------	----------------	--------------------------------------	-----------------	--------------	--------------	----------------	--------------------------	------------

C. Does the Operating Entity? ☐ (a) Own the Facility ☒ (b) Rent from a Related Organization. ☐ (c) Rent from Completely Unrelated Organization.

(Facilities checking (a) or (b) must complete Schedule XI. Those checking (c) may complete Schedule XI or Schedule XII-A. See instructions.)

D. Does the Operating Entity? ☒ (a) Own the Equipment ☒ (b) Rent equipment from a Related Organization. ☒ (c) Rent equipment from Completely Unrelated Organization.

(Facilities checking (a) or (b) must complete Schedule XI-C. Those checking (c) may complete Schedule XI-C or Schedule XII-B. See instructions.)

E. List all other business entities owned by this operating entity or related to the operating entity that are located on or adjacent to this nursing home's grounds (such as, but not limited to, apartments, assisted living facilities, day training facilities, day care, independent living facilities, CNA training facilities, etc.)

List entity name, type of business, square footage, and number of beds/units available (where applicable).

None

F. Does this cost report reflect any organization or pre-operating costs which are being amortized? ☐ YES ☒ NO
If so, please complete the following:

1. Total Amount Incurred: _____ 2. Number of Years Over Which it is Being Amortized: _____
 3. Current Period Amortization: _____ 4. Dates Incurred: _____

Nature of Costs:

(Attach a complete schedule detailing the total amount of organization and pre-operating costs.)

XI. OWNERSHIP COSTS:

A. Land.

	1	2	3	4	
	Use	Square Feet	Year Acquired	Cost	
1	Patient Care	433,452	2014	\$ 1,300,000	1
2	Allocated from Management Company:			9,420	2
3	TOTALS	433,452		\$ 1,309,420	3

Facility Name & ID Number Glen Saint Andrew Lvg Comm

0053348

Report Period Beginning:

01/01/2016 Ending:

12/31/2016

XI. OWNERSHIP COSTS (continued)**B. Building and Improvement Costs-Including Fixed Equipment. (See instructions.) Round all numbers to nearest dollar.**

	1 Beds*	FOR BHF USE ONLY	2 Year Acquired	3 Year Constructed	4 Cost	5 Current Book Depreciation	6 Life in Years	7 Straight Line Depreciation	8 Adjustments	9 Accumulated Depreciation	
4	209		2014	1952	\$ 7,520,000	\$ 257,333	30	\$ 257,333	\$	\$ 514,667	4
5											5
6	See Attached										6
7	Schedule J				185,462			6,632	6,632		7
8											8
	Improvement Type**										
9	Furnish and install limestone pieces for building exterior, install flashings			2015	8,900	890	10	890		1,335	9
10	and tuckpointing										10
11	Furnish and install free standing exterior sign on building and metal cano			2015	26,870	2,687	10	2,687		4,031	11
12	over entrance, ground monument signs										12
13	Sealcoating, striping and patching of parking lot			2016	11,426	571	10	571		571	13
14	Purchase of eight window air-conditioning units			2016	3,130	157	10	157		157	14
15	Install and program DVR, power supply and all camera cables			2016	3,955	198	10	198		198	15
16	Rewire third and fourth floor exit signs to lobby area			2016	3,840	192	10	192		192	16
17	Remove cove base, carpet, vinyl tile and install new carpet and vinyl tile in			2016	210,373	10,519	10	10,519		10,519	17
18	and vestibule. Furnish and install recessed can lights in vestibule. Build walls,										18
19	electrical, drywall, wallcovering in third floor dayroom. Build soffit and walls,										19
20	wallcovering in the fourth floor dining room										20
21	Replacement of 8" fire pump discharge and 4" pipe			2016	4,750	238	10	238		238	21
22	Remove and replace pipe and fittings, concrete ground to grade			2016	5,600	280	10	280		280	22
23	Furnish and install new door operator for elevator car 1			2016	7,950	398	10	398		398	23
24	Install ceiling tiles, electrical with J-boxes, wall base in 3rd and 4th floor			2016	25,994	1,300	10	1,300		1,300	24
25	RTU condenser and coil replacement on HVAC system			2016	3,250	163	10	163		163	25
26	Cut out & replace piping, copper couplings to head assembly on #2 steam			2016	6,185	309	10	309		309	26
27											27
28	See Attached Schedule L:										28
29	Leasehold Improvements Allocated from Mangement Company			1998	10,214						29
30	Leasehold Improvements Allocated from Mangement Company			1999	4,265						30
31	Leasehold Improvements Allocated from Mangement Company			2000	511						31
32	Leasehold Improvements Allocated from Mangement Company			2008	1,537						32
33	Leasehold Improvements Allocated from Mangement Company			2016	15,237			2,204	2,204	22,210	33
34											34
35	Non-allowable ILF/ALF depreciation expense:							(242,534)	(242,534)		35
36											36

*Total beds on this schedule must agree with page 2.

**Improvement type must be detailed in order for the cost report to be considered complete

See Page 12A, Line 70 for total

Facility Name & ID Number Glen Saint Andrew Lvg Comm

0053348

Report Period Beginning:

01/01/2016 Ending: 12/31/2016

XI. OWNERSHIP COSTS (continued)**B. Building and Improvement Costs-Including Fixed Equipment. (See instructions.) Round all numbers to nearest dollar.**

1 Improvement Type**		3 Year Constructed	4 Cost	5 Current Book Depreciation	6 Life in Years	7 Straight Line Depreciation	8 Adjustments	9 Accumulated Depreciation	
37			\$	\$		\$	\$		37
38									38
39									39
40									40
41									41
42									42
43									43
44									44
45									45
46									46
47									47
48									48
49									49
50									50
51									51
52									52
53									53
54									54
55									55
56									56
57									57
58									58
59									59
60									60
61									61
62									62
63									63
64									64
65									65
66									66
67									67
68									68
69									69
70	TOTAL (lines 4 thru 69)		\$ 8,059,449	\$ 275,235		\$ 41,537	\$ (233,698)	\$ 556,568	70

**Improvement type must be detailed in order for the cost report to be considered complete.

XI. OWNERSHIP COSTS (continued)

C. Equipment Costs-Excluding Transportation. (See instructions.)								
	Category of Equipment	1 Cost	Current Book Depreciation 2	Straight Line Depreciation 3	4 Adjustments	Component Life 5	Accumulated Depreciation 6	
71	Purchased in Prior Years	\$ 883,611	\$ 89,860	\$ 89,860	\$	10 years	\$ 179,723	71
72	Current Year Purchases	42,083	2,104	2,104		10 years	2,104	72
73	Fully Depreciated Assets							73
74	Allocated from Management Company:	82,221		1,024	1,024		70,207	74
75	TOTALS	\$ 1,007,915	\$ 91,964	\$ 92,988	\$ 1,024		\$ 252,034	75

D. Vehicle Costs. (See instructions.)*									
	1 Use	Model, Make and Year 2	Year Acquired 3	4 Cost	Current Book Depreciation 5	Straight Line Depreciation 6	7 Adjustments	Life in Years 8	Accumulated Depreciation 9
76	Patient Care	2015 Ford E350 Van	2015	\$ 71,822	\$ 14,364	\$ 14,364	\$	5 years	\$ 21,547
77									
78	Allocated from Management Company:			17,238		453	453		17,029
79									
80	TOTALS			\$ 89,060	\$ 14,364	\$ 14,817	\$ 453		\$ 38,576

E. Summary of Care-Related Assets					1	2
		Reference			Amount	
81	Total Historical Cost	(line 3, col.4 + line 70, col.4 + line 75, col.1 + line 80, col.4) + (Pages 12B thru 12I, if applicable)			\$	10,465,844
82	Current Book Depreciation	(line 70, col.5 + line 75, col.2 + line 80, col.5) + (Pages 12B thru 12I, if applicable)			\$	381,563
83	Straight Line Depreciation	(line 70, col.7 + line 75, col.3 + line 80, col.6) + (Pages 12B thru 12I, if applicable)			\$	149,342
84	Adjustments	(line 70, col.8 + line 75, col.4 + line 80, col.7) + (Pages 12B thru 12I, if applicable)			\$	(232,221)
85	Accumulated Depreciation	(line 70, col.9 + line 75, col.6 + line 80, col.9) + (Pages 12B thru 12I, if applicable)			\$	847,178

F. Depreciable Non-Care Assets Included in General Ledger. (See instructions.)				
	1 Description & Year Acquired	2 Cost	Current Book Depreciation 3	Accumulated Depreciation 4
86		\$	\$	
87				
88				
89				
90				
91	TOTALS	\$	\$	\$

G. Construction-in-Progress		
	Description	Cost
92		\$
93		
94		
95		\$

* Vehicles used to transport residents to & from day training must be recorded in XI-F, not XI-D.

** This must agree with Schedule V line 30, column 8.

XII. RENTAL COSTS

A. Building and Fixed Equipment (See instructions.)

1. Name of Party Holding Lease: N/A
2. Does the facility also pay real estate taxes in addition to rental amount shown below on line 7, column 4?

☒ YES☐ NO
- If NO, see instructions.

		1 Year Constructed	2 Number of Beds	3 Original Lease Date	4 Rental Amount	5 Total Years of Lease	6 Total Years Renewal Option*	
3	Original Building:				\$			3
4	Additions							4
5								5
6								6
7	TOTAL				\$			7

8. List separately any amortization of lease expense included on page 4, line 34.

This amount was calculated by dividing the total amount to be amortized by the length of the lease N/A.

N/A
9. Option to Buy: ☐ YES☒ NO Terms: N/A *

B. Equipment-Excluding Transportation and Fixed Equipment. (See instructions.)

15. Is Movable equipment rental included in building rental?

☐ YES☒ NO
16. Rental Amount for movable equipment: \$ 6,599 Description: See Attached Schedule M
- (Attach a schedule detailing the breakdown of movable equipment)

C. Vehicle Rental (See instructions.)

	1 Use	2 Model Year and Make	3 Monthly Lease Payment	4 Rental Expense for this Period	
17	Allocated from Management Company:		\$	\$ 8,561	17
18					18
19					19
20					20
21	TOTAL		\$	\$ 8,561	21

10. Effective dates of current rental agreement:
Beginning
Ending

11. Rent to be paid in future years under the current rental agreement:

	Fiscal Year Ending	Annual Rent
12.	/2017	\$
13.	/2018	\$
14.	/2019	\$

* If there is an option to buy the building, please provide complete details on attached schedule.

** This amount plus any amortization of lease expense must agree with page 4, line 34.

A. TYPE OF TRAINING PROGRAM (If CNAs are trained in another facility program, attach a schedule listing the facility name, address and cost per CNA trained in that facility.)

1. HAVE YOU TRAINED CNAs DURING THIS REPORT PERIOD?

☐ YES

☒ NO

It is the policy of this facility to hire only certified nurses aides.
If "yes", please complete the remainder of this schedule. If "no", provide an explanation as to why this training was not necessary.

2. CLASSROOM PORTION:

IN-HOUSE PROGRAM

IN OTHER FACILITY

COMMUNITY COLLEGE

HOURS PER CNA

3. CLINICAL PORTION:

IN-HOUSE PROGRAM

IN OTHER FACILITY

HOURS PER CNA

B. EXPENSES

ALLOCATION OF COSTS (d)

		1	2	3	4
		Facility			
		Drop-outs	Completed	Contract	Total
1	Community College Tuition	\$	\$	\$	\$
2	Books and Supplies				
3	Classroom Wages (a)				
4	Clinical Wages (b)				
5	In-House Trainer Wages (c)				
6	Transportation				
7	Contractual Payments				
8	CNA Competency Tests				
9	TOTALS	\$	\$	\$	\$
10	SUM OF line 9, col. 1 and 2 (e)	\$			

C. CONTRACTUAL INCOME

In the box below record the amount of income your facility received training CNAs from other facilities.

\$

D. NUMBER OF CNAs TRAINED

COMPLETED	
1. From this facility	
2. From other facilities (f)	
DROP-OUTS	
1. From this facility	
2. From other facilities (f)	
TOTAL TRAINED	

(a) Include wages paid during the classroom portion of training. Do not include fringe benefits.
(b) Include wages paid during the clinical portion of training. Do not include fringe benefits.
(c) For in-house training programs only. Do not include fringe benefits.
(d) Allocate based on if the CNA is from your facility or is being contracted to be trained in your facility. Drop-out costs can only be for costs incurred by your own CNAs.

(e) The total amount of Drop-out and Completed Costs for your own CNAs must agree with Sch. V, line 13, col. 8.
(f) Attach a schedule of the facility names and addresses of those facilities for which you trained CNAs.

XIV. SPECIAL SERVICES (Direct Cost) (See instructions.)

		1	2	3	4	5	6	7	8	
	Service	Schedule V Line & Column Reference	Staff		Outside Practitioner (other than consultant)		Supplies (Actual or Allocated)	Total Units (Column 2 + 4)	Total Cost (Col. 3 + 5 + 6)	
			Units of Service	Cost	Units	Cost				
1	Licensed Occupational Therapist	Ln 10a,Col 2&3	hrs	\$	4,103	\$ 215,966	\$ 28	4,103	\$ 215,994	1
2	Licensed Speech and Language Development Therapist	Ln 10a, Col 3	hrs		322	7,397		322	7,397	2
3	Licensed Recreational Therapist		hrs							3
4	Licensed Physical Therapist	Ln 10a,Col 2&3	hrs		4,484	239,502	1,895	4,484	241,397	4
5	Physician Care		visits							5
6	Dental Care		visits							6
7	Work Related Program		hrs							7
8	Habilitation		hrs							8
9	Pharmacy	Ln 39, Col 2	# of prescrpts				66,080		66,080	9
10	Psychological Services (Evaluation and Diagnosis/ Behavior Modification)		hrs							10
11	Academic Education		hrs							11
12	Other (specify):									12
13	Radiology & Laboratory Other (specify):	Ln 39, Col 3				4,329			4,329	13
14	TOTAL			\$	8,909	\$ 467,194	\$ 68,003	8,909	\$ 535,197	14

NOTE: This schedule should include fees (other than consultant fees) paid to licensed practitioners. Consultant fees should be detailed on Schedule XVIII-B. Salaries of unlicensed practitioners, such as CNAs, who help with the above activities should not be listed on this schedule.

This report must be completed even if financial statements are attached.

		1 Operating	2 After Consolidation*	
	A. Current Assets			
1	Cash on Hand and in Banks	\$ (811,888)	\$ (654,569)	1
2	Cash-Patient Deposits			2
3	Accounts & Short-Term Notes Receivable-Patients (less allowance 21,410)	1,378,099	1,378,099	3
4	Supply Inventory (priced at)			4
5	Short-Term Investments			5
6	Prepaid Insurance			6
7	Other Prepaid Expenses	187,770	187,770	7
8	Accounts Receivable (owners or related parties)	1,122,147	2,035,248	8
9	Other(specify): Due from Prior Owner:	120,344	120,344	9
10	TOTAL Current Assets (sum of lines 1 thru 9)	\$ 1,996,472	\$ 3,066,892	10
	B. Long-Term Assets			
11	Long-Term Notes Receivable			11
12	Long-Term Investments			12
13	Land		1,309,420	13
14	Buildings, at Historical Cost		7,705,462	14
15	Leasehold Improvements, at Historical Cost	322,224	353,987	15
16	Equipment, at Historical Cost	147,515	1,096,975	16
17	Accumulated Depreciation (book methods)	(53,062)	(847,178)	17
18	Deferred Charges			18
19	Organization & Pre-Operating Costs			19
	Accumulated Amortization -			
20	Organization & Pre-Operating Costs			20
21	Restricted Funds			21
22	Other Long-Term Assets (spec Intangible Assets:		80,000	22
23	Other(specify): Mortgage Costs (Net):		55,172	23
24	TOTAL Long-Term Assets (sum of lines 11 thru 23)	\$ 416,677	\$ 9,753,838	24
25	TOTAL ASSETS (sum of lines 10 and 24)	\$ 2,413,149	\$ 12,820,730	25

		1 Operating	2 After Consolidation*	
	C. Current Liabilities			
26	Accounts Payable	\$ 1,196,792	\$ 1,196,792	26
27	Officer's Accounts Payable			27
28	Accounts Payable-Patient Deposits			28
29	Short-Term Notes Payable			29
30	Accrued Salaries Payable	169,149	169,149	30
	Accrued Taxes Payable			
31	(excluding real estate taxes)	(28,126)	(28,126)	31
32	Accrued Real Estate Taxes(Sch.IX-B)		720,000	32
33	Accrued Interest Payable			33
34	Deferred Compensation			34
35	Federal and State Income Taxes			35
	Other Current Liabilities(specify):			
36	See Attached Schedule E:	103,183	103,183	36
37	Notes Payable - Bank:	75,000	75,000	37
38	TOTAL Current Liabilities (sum of lines 26 thru 37)	\$ 1,515,998	\$ 2,235,998	38
	D. Long-Term Liabilities			
39	Long-Term Notes Payable		9,781,675	39
40	Mortgage Payable			40
41	Bonds Payable			41
42	Deferred Compensation			42
	Other Long-Term Liabilities(specify):			
43	Shareholder Loans:	500,000	510,000	43
44	Due to Related Parties:		472,640	44
45	TOTAL Long-Term Liabilities (sum of lines 39 thru 44)	\$ 500,000	\$ 10,764,315	45
46	TOTAL LIABILITIES (sum of lines 38 and 45)	\$ 2,015,998	\$ 13,000,313	46
47	TOTAL EQUITY(page 18, line 24)	\$ 397,151	\$ (179,583)	47
48	TOTAL LIABILITIES AND EQUITY (sum of lines 46 and 47)	\$ 2,413,149	\$ 12,820,730	48

*(See instructions.)

XVI. STATEMENT OF CHANGES IN EQUITY

		1 Total	
1	Balance at Beginning of Year, as Previously Reported	\$ 267,230	1
2	Restatements (describe):		2
3			3
4			4
5			5
6	Balance at Beginning of Year, as Restated (sum of lines 1-5)	\$ 267,230	6
	A. Additions (deductions):		
7	NET Income (Loss) (from page 19, line 43)	129,921	7
8	Aquisitions of Pooled Companies		8
9	Proceeds from Sale of Stock		9
10	Stock Options Exercised		10
11	Contributions and Grants		11
12	Expenditures for Specific Purposes		12
13	Dividends Paid or Other Distributions to Owners	()	13
14	Donated Property, Plant, and Equipment		14
15	Other (describe)		15
16	Other (describe)		16
17	TOTAL Additions (deductions) (sum of lines 7-16)	\$ 129,921	17
	B. Transfers (Itemize):		
18			18
19			19
20			20
21			21
22			22
23	TOTAL Transfers (sum of lines 18-22)	\$	23
24	BALANCE AT END OF YEAR (sum of lines 6 + 17 + 23)	\$ 397,151	24

* Operating Entity Only

* This must agree with page 17, line 47.

Facility Name & ID Number Glen Saint Andrew Lvg Comm

0053348

Report Period Beginning: 01/01/2016

Ending: 12/31/2016

XVII. INCOME STATEMENT (attach any explanatory footnotes necessary to reconcile this schedule to Schedules V and VI.) All required classifications of revenue and expense must be provided on this form, even if financial statements are attached.

Note: This schedule should show gross revenue and expenses. Do not net revenue against expense

1

	I. Revenue	Amount	
	A. Inpatient Care		
1	Gross Revenue -- All Levels of Care	\$ 7,431,187	1
2	Discounts and Allowances for all Levels	(421,602)	2
3	SUBTOTAL Inpatient Care (line 1 minus line 2)	\$ 7,009,585	3
	B. Ancillary Revenue		
4	Day Care		4
5	Other Care for Outpatients		5
6	Therapy	1,134,277	6
7	Oxygen		7
8	SUBTOTAL Ancillary Revenue (lines 4 thru 7)	\$ 1,134,277	8
	C. Other Operating Revenue		
9	Payments for Education		9
10	Other Government Grants		10
11	CNA Training Reimbursements		11
12	Gift and Coffee Shop		12
13	Barber and Beauty Care		13
14	Non-Patient Meals		14
15	Telephone, Television and Radio		15
16	Rental of Facility Space		16
17	Sale of Drugs	57,066	17
18	Sale of Supplies to Non-Patients		18
19	Laboratory	9,048	19
20	Radiology and X-Ray	75,411	20
21	Other Medical Services	102,021	21
22	Laundry		22
23	SUBTOTAL Other Operating Revenue (lines 9 thru 22)	\$ 243,546	23
	D. Non-Operating Revenue		
24	Contributions		24
25	Interest and Other Investment Income***	2,314	25
26	SUBTOTAL Non-Operating Revenue (lines 24 and 25)	\$ 2,314	26
	E. Other Revenue (specify):****		
27	Settlement Income (Insurance, Legal, Etc.)		27
28			28
28a	Misc Income - Donations, Rentals, Community Fee	98,093	28a
29	SUBTOTAL Other Revenue (lines 27, 28 and 28a)	\$ 98,093	29
30	TOTAL REVENUE (sum of lines 3, 8, 23, 26 and 29)	\$ 8,487,815	30

2

	II. Expenses	Amount	
	A. Operating Expenses		
31	General Services	2,166,742	31
32	Health Care	2,593,300	32
33	General Administration	1,894,515	33
	B. Capital Expense		
34	Ownership	1,247,316	34
	C. Ancillary Expense		
35	Special Cost Centers	320,452	35
36	Provider Participation Fee	135,569	36
	D. Other Expenses (specify):		
37			37
38			38
39			39
40	TOTAL EXPENSES (sum of lines 31 thru 39)*	\$ 8,357,894	40
41	Income before Income Taxes (line 30 minus line 40)**	129,921	41
42	Income Taxes		42
43	NET INCOME OR LOSS FOR THE YEAR (line 41 minus line 42)	\$ 129,921	43

	III. Net Inpatient Revenue detailed by Payer Source		
44	Medicaid - Net Inpatient Revenue	\$ 1,742,666	44
45	Private Pay - Net Inpatient Revenue	4,250,574	45
46	Medicare - Net Inpatient Revenue	878,603	46
47	Other-(specify) <u>Insurance-Net Inpatient Revenue</u>	137,742	47
48	Other-(specify)		48
49	TOTAL Inpatient Care Revenue (This total must agree to Line 3)	\$ 7,009,585	49

* This must agree with page 4, line 45, column 4.

** Does this agree with taxable income (loss) per Federal Income Tax Return? No If not, please attach a reconciliation.

*** See the instructions. If this total amount has not been offset against interest expense on Schedule V, line 32, please include a detailed explanation.

****Provide a detailed breakdown of "Other Revenue" on an attached sheet.

XVIII. A. STAFFING AND SALARY COSTS (Please report each line separately.)
(This schedule must cover the entire reporting period.)

		1	2**	3	4	
		# of Hrs. Actually Worked	# of Hrs. Paid and Accrued	Reporting Period Total Salaries, Wages	Average Hourly Wage	
1	Director of Nursing	3,704	4,006	\$ 152,767	\$ 38.13	1
2	Assistant Director of Nursing					2
3	Registered Nurses	5,011	18,214	487,277	26.75	3
4	Licensed Practical Nurses	4,514	12,646	308,826	24.42	4
5	CNAs & Orderlies	26,429	65,917	888,791	13.48	5
6	CNA Trainees					6
7	Licensed Therapist					7
8	Rehab/Therapy Aides					8
9	Activity Director	1,960	2,045	39,446	19.29	9
10	Activity Assistants	5,638	6,101	78,548	12.87	10
11	Social Service Workers	1,928	2,112	56,516	26.76	11
12	Dietician					12
13	Food Service Supervisor					13
14	Head Cook					14
15	Cook Helpers/Assistants					15
16	Dishwashers					16
17	Maintenance Workers	9,768	10,473	211,631	20.21	17
18	Housekeepers	13,984	17,528	179,253	10.23	18
19	Laundry	4,368	4,530	43,571	9.62	19
20	Administrator	1,949	2,216	90,865	41.00	20
21	Assistant Administrator					21
22	Other Administrative					22
23	Office Manager					23
24	Clerical	17,669	19,206	550,840	28.68	24
25	Vocational Instruction					25
26	Academic Instruction					26
27	Medical Director					27
28	Qualified MR Prof. (QMRP)					28
29	Resident Services Coordinator					29
30	Habilitation Aides (DD Homes)					30
31	Medical Records					31
32	Other Health Care(specify)					32
33	Other(specify)					33
34	TOTAL (lines 1 - 33)	96,922	164,994	\$ 3,088,331 *	\$ 18.72	34

B. CONSULTANT SERVICES

		1	2	3	
		Number of Hrs. Paid & Accrued	Total Consultant Cost for Reporting Period	Schedule V Line & Column Reference	
35	Dietary Consultant	Monthly	\$ 11,752	Ln 1, Col 3	35
36	Medical Director	Monthly	18,000	Ln 9, Col 3	36
37	Medical Records Consultant				37
38	Nurse Consultant				38
39	Pharmacist Consultant	Monthly	5,476	Ln10, Col 3	39
40	Physical Therapy Consultant				40
41	Occupational Therapy Consultant				41
42	Respiratory Therapy Consultant				42
43	Speech Therapy Consultant				43
44	Activity Consultant	48	2,448	Ln11, Col 3	44
45	Social Service Consultant	36	2,251	Ln12, Col 3	45
46	Other(specify)				46
47	Religious Consultant	Monthly	22,521	Ln12, Col 3	47
48					48
49	TOTAL (lines 35 - 48)	84	\$ 62,448		49

C. CONTRACT NURSES

		1	2	3	
		Number of Hrs. Paid & Accrued	Total Contract Wages	Schedule V Line & Column Reference	
50	Registered Nurses		\$		50
51	Licensed Practical Nurses				51
52	Certified Nurse Assistants/Aides	10	133	Ln10, Col 3	52
53	TOTAL (lines 50 - 52)	10	\$ 133		53

* This total must agree with page 4, column 1, line 45.

** See instructions.

STATE OF ILLINOIS

Facility Name & ID Number

Glen Saint Andrew Lvg Comm

0053348

Report Period Beginning:

01/01/2016

Ending:

12/31/2016

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XIX. SUPPORT SCHEDULES

A. Administrative Salaries

Name

Function

Ownership %

Amount

Alyssa Flavin

Administrator

0.00%

\$ 90,865

TOTAL (agree to Schedule V, line 17, col. 1)

(List each licensed administrator separately.)

\$ 90,865

B. Administrative - Other

Description

Amount

TOTAL (agree to Schedule V, line 17, col. 3)

(Attach a copy of any management service agreement)

\$

C. Professional Services

Vendor/Payee

Type

Amount

See Attached Schedule C:

69,590

TOTAL (agree to Schedule V, line 19, column 3)

(For legal fee disclosure, see page 39 of instructions)

\$ 69,590

D. Employee Benefits and Payroll Taxes

Description

Amount

Workers' Compensation Insurance

\$ 133,945

Unemployment Compensation Insurance

46,412

FICA Taxes

224,474

Employee Health Insurance

358,978

Employee Meals

9,307

Illinois Municipal Retirement Fund (IMRF)*

401K Match

12,884

Other Employee Benefits

2,011

Uniform Allowance

530

Non-Allowable ILF/ALF Expenses:

(168,387)

Non-Allowable Marketing Employee Benefits:

(29,139)

See Attached Schedule D:

0

TOTAL (agree to Schedule V, line 22, col.8)

\$ 591,015

E. Schedule of Non-Cash Compensation Paid to Owners or Employees

Description

Line #

Amount

TOTAL

\$

F. Dues, Fees, Subscriptions and Promotions

Description

Amount

IDPH License Fee

\$ 7,160

Advertising: Employee Recruitment

281

Health Care Worker Background Check

(Indicate # of checks performed 2)

20

Patient Background Checks

12

120

See Attached Schedule K:

(89)

Allocated from Therapy Masters, Inc:

2,106

Allocated from Management Company:

505

Less: Public Relations Expense

()

Non-allowable advertising

()

Yellow page advertising

()

TOTAL (agree to Sch. V, line 20, col. 8)

\$ 10,103

G. Schedule of Travel and Seminar**

Description

Amount

Out-of-State Travel

\$

In-State Travel

Seminar Expense

Entertainment Expense

()

TOTAL (agree to Sch. V, line 24, col. 8)

\$

* Attach copy of IMRF notifications

**See instructions.

HFS 3745 (N-4-99)

IL478-2471

XX. GENERAL INFORMATION:

(1) Are nursing employees (RN,LPN,NA) represented by a union?

Yes

(2) Are there any dues to nursing home associations included on the cost report?

Yes

If YES, give association name and amount. Illinois Council on Long Term Care \$3,626

(3) Did the nursing home make political contributions or payments to a political action organization?

No

If YES, have these costs been properly adjusted out of the cost report?

N/A

(4) Does the bed capacity of the building differ from the number of beds licensed at the end of the fiscal year?

No

If YES, what is the capacity?

N/A

(5) Have you properly capitalized all major repairs and equipment purchases?

Yes

What was the average life used for new equipment added during this period?

5, 10 years

(6) Indicate the total amount of both disposable and non-disposable diaper expense and the location of this expense on Sch. V.

\$ 30,758

Line 10

(7) Have all costs reported on this form been determined using accounting procedures consistent with prior reports?

Yes

If NO, attach a complete explanation.

(8) Are you presently operating under a sale and leaseback arrangement?

No

If YES, give effective date of lease.

N/A

(9) Are you presently operating under a sublease agreement?

YES

X

NO

(10) Was this home previously operated by a related party (as is defined in the instructions for Schedule VII)?

YES

NO

X

If YES, please indicate name of the facility, IDPH license number of this related party and the date the present owners took over.

N/A

(11) Indicate the amount of the Provider Participation Fees paid and accrued to the Department during this cost report period.

\$ 135,569

This amount is to be recorded on line 42 of Schedule V.

(12) Are there any salary costs which have been allocated to more than one line on Schedule V for an individual employee?

No

If YES, attach an explanation of the allocation.

(13) Have costs for all supplies and services which are of the type that can be billed to the Department, in addition to the daily rate, been properly classified in the Ancillary Section of Schedule V?

Yes

(14) Is a portion of the building used for any function other than long term care services for the patient census listed on page 2, Section B?

Yes

For example, is a portion of the building used for rental, a pharmacy, day care, etc.) If YES, attach a schedule which explains how all related costs were allocated to these functions.

(15) Indicate the cost of employee meals that has been reclassified to employee benefit on Schedule V.

\$ 9,307

Has any meal income been offset against related costs?

No

Indicate the amount.

\$ N/A

(16) Travel and Transportation

a. Are there costs included for out-of-state travel?

No

If YES, attach a complete explanation.

b. Do you have a separate contract with the Department to provide medical transportation for residents?

No

If YES, please indicate the amount of income earned from such a program during this reporting period.

\$ N/A

c. What percent of all travel expense relates to transportation of nurses and patients?

N/A

d. Have vehicle usage logs been maintained?

Yes

e. Are all vehicles stored at the nursing home during the night and all other times when not in use?

N/A

f. Has the cost for commuting or other personal use of autos been adjusted out of the cost report?

Yes

g. Does the facility transport residents to and from day training?

No

Indicate the amount of income earned from providing such transportation during this reporting period.

\$ N/A

(17) Has an audit been performed by an independent certified public accounting firm?

No

Firm Name:

N/A

(18) Have all costs which do not relate to the provision of long term care been adjusted out of Schedule V?

Yes

(19) Has a schedule for the legal fees reported on the cost report been provided by the facility?

See page 39 of the instructions for details.

Yes

Attach invoices and a summary of services for all architect and appraisal fees

Glen Saint Andrew Living Community, LLC.
Provider I.D. # 0053348
12/31/2016

SCHEDULE A

SCHEDULE VII. RELATED PARTIES
Part A. Col.3

3 OTHER RELATED BUSINESS ENTITIES		
Name	City	Type of Business
Glen Health & Home Management, Inc.	Skokie	Management Company
Glen Saint Andrew Living Community Real Estate, LLC.	Skokie	Building Lessor
Fargo Real Estate & Development, LLC	Skokie	Building Lessor - Management Co.
Therapy Masters	Skokie	Therapy company

SCHEDULE B

SCHEDULE VII RELATED PARTIES

C. Statement of Compensation and Other Payments to Owners, Relatives and Members of Board of Directors.

Name	Compensation Received From Other Nursing Homes								Total
	Glen Oaks Nursing & Rehab. Centre, Ltd.	GlenCrest Nursing & Rehab. Centre, Ltd.	Glen Bridge Nursing & Rehab. Centre, Ltd.	Glen Elston Nursing & Rehab. Centre, Ltd.	GlenShire Nursing & Rehab. Centre, Ltd.	Glen Lake Terrace Nursing & Rehab	Brentwood North Healthcare & Rehabilitation	Ballard Respiratory & Rehab	
Sidney Glenner	34,326	35,426	34,327	13,643	23,658	28,487	17,403	18,488	205,758
Jonathan Glenner	7,984	8,240	7,984	3,173	5,502	6,626	4,048	4,300	47,857
Daniel Glenner	28,726	29,647	28,727	11,417	19,798	23,840	14,564	15,472	172,191
Elliot Glenner	13,567	14,002	13,568	5,392	9,350	11,259	6,878	7,307	81,323
Total compensation received from other Nursing Homes	84,603	87,315	84,606	33,625	58,308	70,212	42,893	45,567	507,129

SCHEDULE C

XIX. SUPPORT SCHEDULES

C. Professional Services
Page 21

Vendor/Payee	Type	AMOUNT
American Healthtech	Computers	337
Point ClickCare	Computers	15,650
Kronos	Computers	14,214
Ehealth Data Solutions	Computers	5,475
Net Health	Computers	10,929
Ability Network Inc	Computers	7,383
Microsoft Corporation	Computers	6,901
Comcast Business	Computers	2,902
Caring, Inc.	ALF Services	2,133
Polsinelli Shughart	Legal	94
Much Shelist	Legal	7,103
Marilyn P. Dunn	Legal	180
Gordon & Rees LLP	Legal	18,231
A Place For Mom	Marketing	46,842
Jase Consulting, Inc.	Marketing	469
Total Schedule V, Line 19, Col. 3		138,843
Allocated from Management Co:		
Point ClickCare - Computer Service		1,940
Lexis Nexis - Computer Services		3
Health Data Systems, Inc. - Computer Services		132
Microsoft - Computer Services		765
Rosie Connectivity Solutions - Computer Services		55
Creative Technology Solutions - Computer Services		867
MB Financial - Legal		3,740
Marcum - Accounting		849
Govig - Recruiter		9,981
Perfect Staffing - Recruiter		1,747
Personnel Planners - Financial Consulting		25
Polsinelli - Legal		880
Marilyn Dunn - Legal		22
Much Shelist - Legal		487
Total allocated from Management Co.		21,493
Total allocated from Therapy Masters:		
Casamba - Computer Services		1,894
Health Data Systems - Computer Services		60
VIRTU SENES - Computer Services		223
RSM US LLP - Accounting Services		77
O'Hagan LLC - Legal Services		413
Theracore - Business Consulting		13,215
Personnel Planners - Financial Consulting		33
Career Tree Network - Therapy Recruitment		1,771
Total allocated from Therapy Masters:		17,686
Glen Saint Andrew Living Community Real Estate, LLC.:		
First Real Estate Services - Real Estate Tax Appraisal		2,750
Skidelsky & Associates - Real Estate Tax Appraisal		65,000
First Real Estate Services - Real Estate Tax Appraisal Environmental Risk Management		3,850
Total from Glen Saint Andrew Living Community Real Estate, LLC.:		71,600
Reclass First Real Estate Services - Real Estate Tax Appraisal to Line 33		
		-2,750
Reclass Skidelsky & Associates - Real Estate Tax Appraisal to Line 33		
		-65,000
Reclass First Real Estate Services - Real Estate Tax Appraisal to Line 33		
		-3,850
Non-Allowable Expenses:		
A Place For Mom - Marketing		-46,842
Jase Consulting, Inc.- Marketing		-469
Total Non-Allowable Expenses:		-47,311
Non-allowable ILF/ALF Professional Fees:		
		-61,121
Total adjustments page 21, Sch C.		
		-69,253
Total Schedule V, line 19, column 8		
		69,590

SCHEDULE D

XIX. SUPPORT SCHEDULES

D. Employee Benefits and Payroll Taxes
Page 21

DESCRIPTION	AMOUNT
Allocated from Management Co:	
FICA taxes	39,877
FUTA	332
SUTA	2,029
401K Match	3,187
Insurance - Hospital	55,639
Employee Benefits	0
Other Employee Benefits	0
Workers Compensation Insurance	5,166
Total allocated from Management Co.	<u>106,230</u>
Employee Benefits reclassified to Lines 7, 27	-106,230
Allocated from Therapy Masters, Inc.:	
FICA taxes	28,152
FUTA	292
SUTA	483
401K Match	2,609
Insurance - Hospital	7,474
Workers Compensation Insurance	1,798
Uniform Allowance	0
Total allocated from Therapy Masters, Inc. Co.	<u>40,808</u>
Employee Benefits reclassified to Lines 15,27	-40,808
Total allocated to Page 21	<u>0</u>

Glen Saint Andrew Living Community, LLC.
Provider I.D. # 0053348
12/31/2016

SCHEDULE E

SUPPORT SCHEDULES

Page 17, Line 36

DESCRIPTION	AMOUNT
Accrued Expenses	66,969
Accrued Provider Participation Fee - Tax	36,214
Total, Page 17, Line 36	103,183

SCHEDULE F

SCHEDULE VI. ADJUSTMENT DETAIL

Schedule A. Nonallowable Expenses

Page 5

DESCRIPTION	AMOUNT	REFERENCE
Non-allowable patient clothing	(569)	43
Non-allowable professional fees	(47,311)	19
Non-allowable Illinois Council on Long Term Care Dues	(1,786)	20
Adjust pharmacy expense to cost	(8,996)	39
Non-allowable marketing salaries	(115,485)	21
Non-allowable marketing employee benefits	(29,139)	22
Non-allowable auto expense - marketing	(453)	25
Non-allowable office expense	(250)	43
Non-allowable bank fees	(120)	43
Non-allow ILF/ALF: salaries Dir Supportive Services	(72,579)	21
Non-allow ILF/ALF: salaries LPN Sr Services	(223,801)	10
Non-allow ILF/ALF: salaries Resident Assistant	(255,502)	10
Non-allowable dietary supplies - ILF/ALF	(45,653)	1
Non-allowable dietary consultant - ILF/ALF	(391,800)	1
Non-allowable food - ILF/ALF	(317,829)	2
Non-allowable housekeeping supplies - ILF/ALF	(35,632)	3
Non-allowable utilities - ILF/ALF	(182,540)	5
Non-allowable plant salaries - ILF/ALF	(141,318)	6
Non-allowable plant supplies - ILF/ALF	(52,886)	6
Non-allowable maintenance - ILF/ALF	(120,516)	6
Non-allowable activities supplies - ILF/ALF	(2,043)	11
Non-allowable activities consultant - ILF/ALF	(1,635)	11
Non-allowable social service consultant - ILF/ALF	(1,503)	12
Non-allowable transportation - ILF/ALF	(435)	14
Non-allowable professional fees - ILF/ALF	(61,121)	19
Non-allowable dues and subscriptions - ILF/ALF	(14,775)	20
Non-allowable beauty and barber shop - ILF/ALF	(14,097)	40
Non-allowable office supplies - ILF/ALF	(53,855)	21
Non-allowable office supplies - ILF/ALF	(44,775)	21
Non-allowable employee benefits - ILF/ALF, Marketing	(168,387)	22
Non-allowable training and education - ILF/ALF	(770)	23
Non-allowable auto expense - ILF/ALF	(1,080)	25
Non-allowable insurance - ILF/ALF	(18,808)	26
Non-allowable equipment rental - ILF/ALF	(4,774)	35
Non-allowable activities salaries - ILF/ALF	(78,792)	11
Non-allowable social worker salaries - ILF/ALF	(37,739)	12
Non-allowable religious consultant - ILF/ALF	(15,039)	12
Non-allowable depreciation expense-ILF/ALF	(242,534)	30
Non-allowable interest expense-ILF/ALF	(311,067)	32
Non-allowable real estate tax expense-ILF/ALF	(473,013)	33
TOTAL	(3,590,407)	

Glen Saint Andrew Living Community Real Estate LLC
Accrued Real Estate Taxes
12/31/2016

SCHEDULE G

	Accrued 1/01/16	Payments	Expense	Accrued 12/31/16
Balance @ 1/01/16 - G/L# 230	(509,000.00)		(509,000.00)	
2015 Real Estate Taxes Paid		473,874.77	473,874.77	
Estimated 2016 real estate taxes:				
2015 taxes	473,874.77			
Estimated increase	5.00%			
Estimated 2016 taxes	497,568.51			
USE	498,000.00		720,000.00	(720,000.00)
Totals	(509,000.00)	473,874.77	684,874.77	(720,000.00)

Real estate tax history:

Year	Amount	Increase	
		\$	%
2014	8,480.76		
2015	473,874.77	465,394.01	5487.65%

Provider Name: Glen Saint Andrew Living Community Center, LLC
 Provider I.D. #: 0053348
 Year Ended: December 31, 2016

SCHEDULE H

Training & Education

Person(s) Attending	Date Attended	Location	Title Sponsor	Total Cost
Alyssa Flavin	4/07/16	Chicago, IL	Institute for Brain Potential Seminar Reasoning with Unreasonable People: Focus on Disorders of Emotional Regulation	79
Lemuel Platon	8/26/16	Skokie, IL	Illinois Council on Long Term Care: SNF Quality Reporting Program	125
Alyssa Flavin	10/29/2016	Skokie, IL	Institute for Brain Potential Seminar Calming An Overactive Brain Disorders of Emotional Regulation	79
Nursing Staff	12/31/2016	Niles, IL	RosieConnect 2.0 Training	750
			Non-allowable ILF/ALF:	-770
			Allocated From Management Company	1,437
			Allocated From Therapy Masters	755
			Total	2,455

SCHEDULE I

Page 3, Schedule V, Line 25, Col 8
Other Admin. Staff Transportation

	Gasoline Allowance	U-Haul Rental	Employee Reimbursement: Parking, Tolls, Mileage	Bus Repairs	Total
Direct Expense	1,584	65	0	422	2,071
Non-allowable auto expense - marketing					-453
Non-allowable auto expense - ILF/ALF					-1,080
Allocated from Management Company					9,466
Allocated from Therapy Masters					663
TOTAL	1,584	65	0	422	10,667

HEALTH AND HOME MANAGEMENT, INC. ALLOCATION OF MANAGEMENT COMPANY BUILDING												SCHEDULE J								
ASSET DESCRIPTION	COST 6/30/1999	ADJUSTMENTS TO CAPITAL PROJECTION	ADJUSTED CAPITAL PROJECTION 6/30/1999	ADDITIONS 7/1/99- 12/31/2004	COST 12/31/2020	NURSING HOME PERCENTAGE 84.9438%	GLENBRIDGE 103.052460292 0.223883969	GLENCREST 111.372460.292 0.241959452	GLEN OAKS 101.895460.292 0.221370348	GLEN ELSTON 41.225460.292 0.08955185	GLENSHIRE 102.753460.292 0.223234382									
1996 BUILDING PURCHASE	230,000		230,000		<u>230,000</u>	195.371	43,740	47,272	-	43,249	17,496	43,614								
1998 BUILDING RENOVATION																				
GENERAL CONTRACTOR	957,570		957,570		957,570															
ELECTRICAL CONTRACTOR	275,576		275,576		275,576															
HVAC CONTRACTOR	182,130		182,130		182,130															
PLUMBING CONTRACTOR	68,599		68,599		68,599															
ARCHITECT FEES	115,968		115,968		115,968															
OTHER FEES AND PERMITS	33,024		33,024		33,024															
SECURITY SYSTEM	17,953		17,953		17,953															
TELEPHONE SYSTEM	12,500		12,500		12,500															
MISC. BUILDING COMPONENTS	24,226		24,226		24,226															
CAPITALIZED INTEREST	121,387	-15,261	106,126		106,126															
					<u>2,064,392</u>	1,753,573	392,597	424,294	-	388,189	-	157,036	391,458							
1999 ACCORD ELECTRIC				17,929	17,929															
HMS + ASSOCIATES INTERIOR				31,505	31,505															
SAM MORRINO LANDSCAPING				1,050	1,050															
ARCHITECTURAL DYNAMICS ARCHITECT FEES				1,468	1,468															
MISC.				11,076	11,076															
				<u>2,127,420</u>		1,807,111	404,583	437,248	-	400,041	-	161,830	401,409							
2000 AQUATIC WORKS - BUILT IN FISH TANK				5,000	5,000															
				<u>2,132,420</u>		1,811,359	405,534	438,275	-	400,981	-	162,211	404,358							
2001 NO ADDITIONS																				
				<u>2,132,420</u>		1,811,359	405,534	438,275	-	400,981	-	162,211	404,358							
2002 NO ADDITIONS																				
				<u>2,132,420</u>		1,811,359	405,534	438,275	-	400,981	-	162,211	404,358							
2003 SEAL COAT CORPORATION - SEAL PARKING LOT				2825	2825															
				<u>2,135,245</u>		1,813,758	406,071	438,856	-	401,512	-	162,425	404,893							
2004 NO ADDITIONS																				
				<u>2,135,245</u>		1,813,758	406,071	438,856	-	401,512	-	162,425	404,893							
2005 NO ADDITIONS																				
				<u>2,135,245</u>		1,813,758	406,071	438,856	-	401,512	-	162,425	404,893							
2006 NO ADDITIONS																				
				<u>2,135,245</u>		1,813,758	406,071	438,856	-	401,512	-	162,425	404,893							
						NURSING HOME PERCENTAGE 84.9438%	RECALCULATION BASED ON 2007 CENSUS GLENBRIDGE 92.668 GLENCREST 90.627 GLEN OAKS 105.911 GLEN ELSTON 97.909 GLENSHIRE 82.000 GLENLAKE 82.504 BRENTWOOD 49.247 TOTAL 498.234													
2007 NO ADDITIONS				<u>2,135,245</u>		1,813,758	348,338	351,892	-	395,682	-	149,589	280,111	276,146	185,130	1,813,758				
						NURSING HOME PERCENTAGE 84.9438%	RECALCULATION BASED ON 2008 CENSUS GLENBRIDGE 92.668 GLENCREST 90.627 GLEN OAKS 105.905 GLEN ELSTON 97.909 GLENSHIRE 82.000 GLENLAKE 82.504 BRENTWOOD 49.247 TOTAL 503.338													
2008 NO ADDITIONS				<u>2,135,245</u>		1,813,758	338,471	332,568	-	381,842	-	135,523	269,611	275,659	165,084	1,813,758				
						NURSING HOME PERCENTAGE 84.9438%	RECALCULATION BASED ON 2009 CENSUS GLENBRIDGE 92.668 GLENCREST 90.627 GLEN OAKS 105.904 GLEN ELSTON 97.909 GLENSHIRE 82.000 GLENLAKE 82.504 BRENTWOOD 49.247 TOTAL 540.919													
2009 NO ADDITIONS				<u>2,135,245</u>		1,813,758	310,726	303,882	-	355,107	-	127,113	275,156	276,645	165,130	1,813,758				
						NURSING HOME PERCENTAGE 84.9438%	RECALCULATION BASED ON 2009 CENSUS GLENBRIDGE 92.668 GLENCREST 90.627 GLEN OAKS 105.904 GLEN ELSTON 97.909 GLENSHIRE 82.000 GLENLAKE 82.504 BRENTWOOD 49.247 TOTAL 540.919													
2010 NO ADDITIONS				<u>2,135,245</u>		1,813,758	310,726	303,882	-	355,107	-	127,113	275,156	276,645	165,130	1,813,758				
						NURSING HOME PERCENTAGE 84.9438%	RECALCULATION BASED ON 2009 CENSUS GLENBRIDGE 92.668 GLENCREST 90.627 GLEN OAKS 105.904 GLEN ELSTON 97.909 GLENSHIRE 82.000 GLENLAKE 82.504 BRENTWOOD 49.247 TOTAL 540.919													
2011 NO ADDITIONS				<u>2,135,245</u>		1,813,758	310,726	303,882	-	355,107	-	127,113	275,156	276,645	165,130	1,813,758				
						NURSING HOME PERCENTAGE 84.9438%	RECALCULATION BASED ON 2009 CENSUS GLENBRIDGE 92.668 GLENCREST 90.627 GLEN OAKS 105.904 GLEN ELSTON 97.909 GLENSHIRE 82.000 GLENLAKE 82.504 BRENTWOOD 49.247 TOTAL 540.919													
2012 NO ADDITIONS				<u>2,135,245</u>		1,813,758	310,726	303,882	-	355,107	-	127,113	275,156	276,645	165,130	1,813,758				
						NURSING HOME PERCENTAGE 84.9438%	RECALCULATION BASED ON 2009 CENSUS GLENBRIDGE 92.668 GLENCREST 90.627 GLEN OAKS 105.904 GLEN ELSTON 97.909 GLENSHIRE 82.000 GLENLAKE 82.504 BRENTWOOD 49.247 TOTAL 540.919													
2013 NO ADDITIONS				<u>2,135,245</u>		1,813,758	310,726	303,882	-	355,107	-	127,113	275,156	276,645	165,130	1,813,758				
						NURSING HOME PERCENTAGE 84.9438%	RECALCULATION BASED ON 2009 CENSUS GLENBRIDGE 92.668 GLENCREST 90.627 GLEN OAKS 105.904 GLEN ELSTON 97.909 GLENSHIRE 82.000 GLENLAKE 82.504 BRENTWOOD 49.247 TOTAL 540.919													
2014 NO ADDITIONS				<u>2,135,245</u>		1,813,758	310,726	303,882	-	355,107	-	127,113	275,156	276,645	165,130	1,813,758				
						NURSING HOME PERCENTAGE 84.9438%	RECALCULATION BASED ON 2009 CENSUS GLENBRIDGE 92.668 GLENCREST 90.627 GLEN OAKS 105.904 GLEN ELSTON 97.909 GLENSHIRE 82.000 GLENLAKE 82.504 BRENTWOOD 49.247 TOTAL 540.919													
2015 NO ADDITIONS				<u>2,135,245</u>		1,813,758	272,254	272,539	-	362,045	-	113,830	200,589	222,236	138,376	146,428	185,462	1,006,921		
						NURSING HOME PERCENTAGE 84.9438%	RECALCULATION BASED ON 2015 CENSUS GLENBRIDGE 91.738 GLENCREST 91.834 GLEN OAKS 105.258 GLEN ELSTON 98.356 GLENSHIRE 87.590 GLENLAKE 74.884 BRENTWOOD 46.827 BALLARD 49.340 OSALC 62.493 TOTAL 611.160													
2016 NO ADDITIONS				<u>2,135,245</u>		1,813,758	272,254	272,539	-	362,045	-	113,830	200,589	222,236	138,376	146,428	185,462	1,006,921		

SCHEDULE K

XIX. SUPPORT SCHEDULES

Page 21
F. Dues, Fees, Subscriptions and Promotions

DESCRIPTION	AMOUNT
Illinois Council on Long Term Care Dues	5,412
Village of Niles Annual Business License, Fee	1,148
Illinois Department of Transportation Fees	60
Secretary of State Annual Report, Fee	527
The Joint Commission Annual Dues, Fee	5,935
Collaborative Healthcare Urgency Group Fee	300
State Fire Marshall Inspection Fee	390
DND Fire Protection Annual Inspection Fee	2,700
Non-allowable Illinois Council on Long Term Care PAC Fees	-1,786
Subtotal	14,686
Non-allowable ILF/ALF expenses:	-14,775
Total Dues, Fees, Subscriptions and Promotions	-89

HEALTH AND HOME MANAGEMENT, INC. ALLOCATION OF MANAGEMENT COMPANY LEASEHOLD IMPROVEMENTS										SCHEDULE L									
ASSET DESCRIPTION	COST	CAPITAL FROM FARGO @ 84.9438 %	ADJUSTED LEASEHOLD IMPROVEMENTS	COST	GLENBRIDGE 103,052/460,292 0.223883969	GLENCREST 111,372/460,292 0.241959452	GLEN OAKS 101,895/460,292 0.221370348	GLEN ELSTON 41,220/460,292 0.08955185	GLENSHIRE 102,753/460,292 0.223234382										
		6,647	6,647	6,647															
1998 PARKING LOT REPAVING	5,900		5,900	5,900															
LEASEHOLD IMPROVEMENTS -	87,339		87,339	87,339															
ADDITIONAL CONSTRUCTION COSTS				99,886	22,363	24,168	22,112	8,945	22,298										
FARGO BUILDING																			
1999 LEASEHOLD IMPROVEMENTS -	41,710		41,710	41,710															
ADDITIONAL CONSTRUCTION COSTS				141,596	31,701	34,260	31,345	12,680	31,609										
FARGO BUILDING																			
2000 AQUATIC WORKS - BUILT IN FISH TAN	5,000		5,000	5,000															
				146,596	32,820	35,470	32,452	13,128	32,725										
2001 NO ADDITIONS				146,596	32,820	35,470	32,452	13,128	32,725										
2002 NO ADDITIONS				146,596	32,820	35,470	32,452	13,128	32,725										
2003 NO ADDITIONS				146,596	32,820	35,470	32,452	13,128	32,725										
2004 NO ADDITIONS				146,596	32,820	35,470	32,452	13,128	32,725										
2005 NO ADDITIONS				146,596	32,820	35,470	32,452	13,128	32,725										
2006 NO ADDITIONS				146,596	32,820	35,470	32,452	13,128	32,725										
RECALCULATION BASED ON 2007 CENSUS - New facility added in 2007 (GlenLake Terrace Nursing Ctr)																			
					GLENBRIDGE	GLENCREST	GLEN OAKS	GLEN ELSTON	GLENSHIRE	GLENLAKE	TOTAL								
					93,767	95,262	106,511	40,267	78,093	74,334	488,234								
					0.192053401	0.195115457	0.218155638	0.082474797	0.159949942	0.152250765	100.00%								
2007 NO ADDITIONS				146,596	28,154	28,603	31,981	12,090	23,448	22,319	146,596								
RECALCULATION BASED ON 2008 CENSUS - New facility added in 2008 (Brentwood partial year 9/1/08-12/31/08)																			
					GLENBRIDGE	GLENCREST	GLEN OAKS	GLEN ELSTON	GLENSHIRE	GLENLAKE	BRENTWOOD	TOTAL							
					93,929	92,291	105,965	37,609	81,480	76,498	15,564	503,336							
					18.66%	18.34%	21.05%	7.47%	16.19%	15.20%	3.09%	100.00%							
2008 INSTALLATION OF IRRIGATION SYSTEM				15,036															
				161,632	30,163	29,637	34,028	12,077	26,165	24,565	4,998	161,632							
RECALCULATION BASED ON 2009 CENSUS - New facility added in 2008 (Brentwood) is now allocated over full year in 2009																			
					GLENBRIDGE	GLENCREST	GLEN OAKS	GLEN ELSTON	GLENSHIRE	GLENLAKE	BRENTWOOD	TOTAL							
					92,668	90,627	105,904	37,909	82,060	82,504	49,247	540,919							
					17.13%	16.75%	19.58%	7.01%	15.17%	15.25%	9.10%	100.00%							
2009 NO ADDITIONS				161,632	27,690	27,080	31,645	11,328	24,520	24,653	14,715	161,632							
RECALCULATION BASED ON 2009 CENSUS																			
					GLENBRIDGE	GLENCREST	GLEN OAKS	GLEN ELSTON	GLENSHIRE	GLENLAKE	BRENTWOOD	TOTAL							
					92,668	90,627	105,904	37,909	82,060	82,504	49,247	540,919							
					17.13%	16.75%	19.58%	7.01%	15.17%	15.25%	9.10%	100.00%							
2010 NO ADDITIONS				161,632	27,690	27,080	31,645	11,328	24,520	24,653	14,715	161,632							
Amounts as reported on cost report:																			
Differences due to error in formula:																			
(Total allocated over 99.18 % not 100.00 %)																			
					27,464	26,860	31,387	11,235	24,320	24,452	14,596	160,314							
					-226	-220	-258	-93	-200	-201	-119	-1,318							
RECALCULATION BASED ON 2009 CENSUS																			
					GLENBRIDGE	GLENCREST	GLEN OAKS	GLEN ELSTON	GLENSHIRE	GLENLAKE	BRENTWOOD	TOTAL							
					92,668	90,627	105,904	37,909	82,060	82,504	49,247	540,919							
					17.13%	16.75%	19.58%	7.01%	15.17%	15.25%	9.10%	100.00%							
2011 NO ADDITIONS				161,632	27,690	27,080	31,645	11,328	24,520	24,653	14,715	161,632							
RECALCULATION BASED ON 2009 CENSUS																			
					GLENBRIDGE	GLENCREST	GLEN OAKS	GLEN ELSTON	GLENSHIRE	GLENLAKE	BRENTWOOD	TOTAL							
					92,668	90,627	105,904	37,909	82,060	82,504	49,247	540,919							
					17.13%	16.75%	19.58%	7.01%	15.17%	15.25%	9.10%	100.00%							
2012 NO ADDITIONS				161,632	27,690	27,080	31,645	11,328	24,520	24,653	14,715	161,632							
RECALCULATION BASED ON 2009 CENSUS																			
					GLENBRIDGE	GLENCREST	GLEN OAKS	GLEN ELSTON	GLENSHIRE	GLENLAKE	BRENTWOOD	TOTAL							
					92,668	90,627	105,904	37,909	82,060	82,504	49,247	540,919							
					17.13%	16.75%	19.58%	7.01%	15.17%	15.25%	9.10%	100.00%							
2013 NO ADDITIONS				161,632	27,690	27,080	31,645	11,328	24,520	24,653	14,715	161,632							
RECALCULATION BASED ON 2009 CENSUS																			
					GLENBRIDGE	GLENCREST	GLEN OAKS	GLEN ELSTON	GLENSHIRE	GLENLAKE	BRENTWOOD	TOTAL							
					92,668	90,627	105,904	37,909	82,060	82,504	49,247	540,919							
					17.13%	16.75%	19.58%	7.01%	15.17%	15.25%	9.10%	100.00%							
2014 NO ADDITIONS				161,632	27,690	27,080	31,645	11,328	24,520	24,653	14,715	161,632							
CALCULATION BASED ON 2015 CENSUS																			
					GLENBRIDGE	GLENCREST	GLEN OAKS	GLEN ELSTON	GLENSHIRE	GLENLAKE	BRENTWOOD	BALLARD	GSALC	TOTAL					
					91,738	91,834	88,298	38,356	67,590	74,884	46,627	49,340	62,493	611,160					
					15.01%	15.03%	14.45%	6.28%	11.06%	12.25%	7.63%	8.07%	10.23%	100.00%					
2015 NO ADDITIONS				161,632	24,262	24,287	23,352	10,144	17,875	19,804	12,331	13,049	16,527	161,632					
CALCULATION BASED ON 2015 CENSUS																			
					GLENBRIDGE	GLENCREST	GLEN OAKS	GLEN ELSTON	GLENSHIRE	GLENLAKE	BRENTWOOD	BALLARD	GSALC	TOTAL					
					91,738	91,834	88,298	38,356	67,590	74,884	46,627	49,340	62,493	611,160					
					15.01%	15.03%	14.45%	6.28%	11.06%	12.25%	7.63%	8.07%	10.23%	100.00%					
2016 HOME OFFICE VINYL FLOORING, CARPETING, EXTERIOR STUCCO, BUILD NEW OFFICE	149,012																		
				310,644	46,629	46,678	44,881	19,496	34,355	38,062	23,700	25,079	31,764	310,644					

SCHEDULE M

XIX. SUPPORT SCHEDULES

Page 14
Line 16. Rental Amount for Movable Equipment

DESCRIPTION	AMOUNT
Postage meter	480
Copy machine	3,182
Ice-maker	480
Truck rental	246
Event rental	2,762
Non-allowable expense - ILF/ALF	-4,774
Allocated from Management Company:	4,223
Total allocated to Page 14, Line 16	6,599